

Catalog of *Congreve* Stamp Papers Used in British India

By
Anil R Bohora



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Mr. Anil R. Bohora

24 Bohora House,

Gangapur Road,

Nashik – 422001

India

Email: bohoraa@yahoo.com

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Stamp Papers

Stamp Papers are papers on which stamps are embossed or engraved as per the Indian Stamp Act, 1899 and used by the government to collect stamp duty.

Around the world, stamp duties are used as an effective method of taxes and using stamped papers as an easy method of collection of stamp duty taxes.

The British parliament passed the Stamp Act of 1765 which imposed a tax on all paper documents in the British colonies. British parliament passed the Stamp Act of 1765 to help replenish their finances after the costly Seven Years' War with France as the British Empire was deep in debt and was looking to its North American and Indian colonies as an additional substantial revenue source. The issues of taxation and representation raised by the Stamp Act of 1765 strained Great Britain's relations with the American colonies to the point that, 10 years later, the American colonists rose in armed rebellion against the British and became a free country on July 4, 1776.

In India, the stamp duties were first established in Bengal in 1797 on all legal documents such as contracts, deeds, conveyances, leases, powers of attorney, insurance policies, promissory notes, payment receipts, bail bonds, and legal proceedings. This was done under the act known as Regulation 6 of 1797, Sections 16 & 21 which was limited in its extent to Bengal, Bihar, Orrisa and Benaras.

In Madras stamp duty was first introduced in 1808 on legal proceedings and then in 1816 extended to bonds, deeds, leases, mortgages, bills of exchange and payment receipts.

In Bombay stamp duties were first introduced in 1815 under Regulation XIV of 1815 and came into force on 1st March 1816.

In India, stamp duties are divided into Judicial and Non-Judicial.

Judicial Stamp Duties are levied under the Court Fees Act, 1870, as amended from time to time, and represent fees payable by persons having business in law courts and public offices. These duties are known as **Court Fees**.

Non-Judicial Stamp Duties are regulated by the Indian Stamp Act, 1899, as amended from time to time by the Government of India and the State Governments. This Act was largely modelled on the British Stamp Act of 1765 and continues with minor changes under the Indian constitution.

Under the Indian Stamp Act of 1899, there are two kinds of stamps for indicating the payment of stamp duty with which the documents are chargeable:

- (a) Impressed Stamps (Embossed or Engraved or Pre-printed and issued by government), and
- (b) Adhesive Stamps.

The British mode of distributing stamp papers was adopted in India. The stamp paper vendors received their supply from the offices of the Collector of Revenue by providing security for the

stamp paper stock they have received, and then distributing them to the parties who require them for their documents. The stamp paper vendors receive a commission as a percentage on the sales of the stamp papers. On each stamp paper the name of the stamp paper vendor who sold the stamp paper & tracking number of the stamp paper sold was recorded and a counter register was maintained by the stamp paper vendor for audit purposes.

Collecting taxes using stamp duty was very successful in India. In 1930's the receipts from stamp duties represented about 5% of the total tax revenue collected by the British Indian government.

The pre-printed impressed stamp papers issued by the British Indian Government were printed by the printer who printed the banknotes for many countries in the world. The paper on which the stamp papers were printed was manufactured by the same paper mills who manufactured the paper for banknotes for many countries in the world. The paper had similar security features as banknotes like watermark, complex engraving etc. The design of the stamp papers had an image of the ruling monarch of the time i.e. Queen Victoria, King Edward VII, King George V & King George VI.

In early days, the manufacture and printing of the enormous quantities of postage and revenue stamps, stamped paper and documents used by the Government of India has been conducted in the United Kingdom under long term contracts with Thomas De La Rue & Co. The contract with Thomas De La Rue & Co. to print stamp paper expired at the end of 1924. A special committee with the object of investigating the possibility of manufacturing currency notes, stamps and stamped papers in India was established before that. After an exhaustive review, the committee suggested to establish security printing facility in India and further approvals were received and required expenditures were authorized.

It was decided to setup the new security printing press at Nashik Road. The reasons cited to select this site by the expert committee were that Nashik Road was on the Great Indian Peninsula Railway Company within a few hours of Bombay, is at an altitude of 2,000 feet and has a moderately cool climate, and is a convenient center both for the import of raw materials, via Bombay, and for the distribution of the finished products throughout India. The India Security Press, Nasik Road, earlier known as "Security Printing India" up to 1947, was established in 1924.

The contract with De La Rue & Co. was terminated and printing of currency notes, stamp papers, postage and revenue stamps were slowly transitioned to India Security Press at Nashik Road.



Congreve Printing Machine

Sir William Congreve (1772-1828), a pioneer in the military use of rockets, was a Member of Parliament. He developed a machine for printing complex patterns in two colors using interlocking compound plates (Patent No. 1820/4,521). The printing process came to be known as the “Congreve Compound Plate Printing Process”.

The Congreve machine was originally invented to be used to print secure, forgery-proof banknotes. But as it did not meet this requirement, so the Bank of England did not adopt it for printing banknotes but was widely used for printing banknotes issued by provincial banks of England.



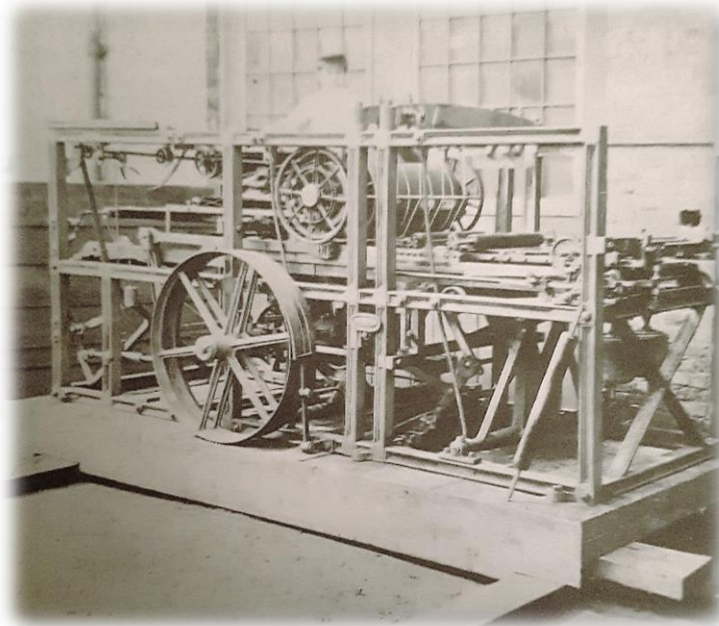
Mr. Bryan Donkin’s company constructed the printing presses designed by Sir William Congreve. These were often known as Donkin Compound Plate Printing Presses.

The Congreve printing plate was formed by cutting a pattern of holes through a plate made of hard metal and pouring softer, molten metal on top to form the second plate. The required design was then engraved on the combined surface. To print from this, the plates were separated, inked in different colors, and then combined again to produce perfect bicolored designs. (*Reference: “Postal Reform & the Penny Black” by Douglas Muir, 1990*)

Compound plate printing was used extensively in India, and Donkin continued making compound printing dies for India up to the 1950s. It is estimated that he constructed more than twenty compound plate printing presses between 1820 and 1920.

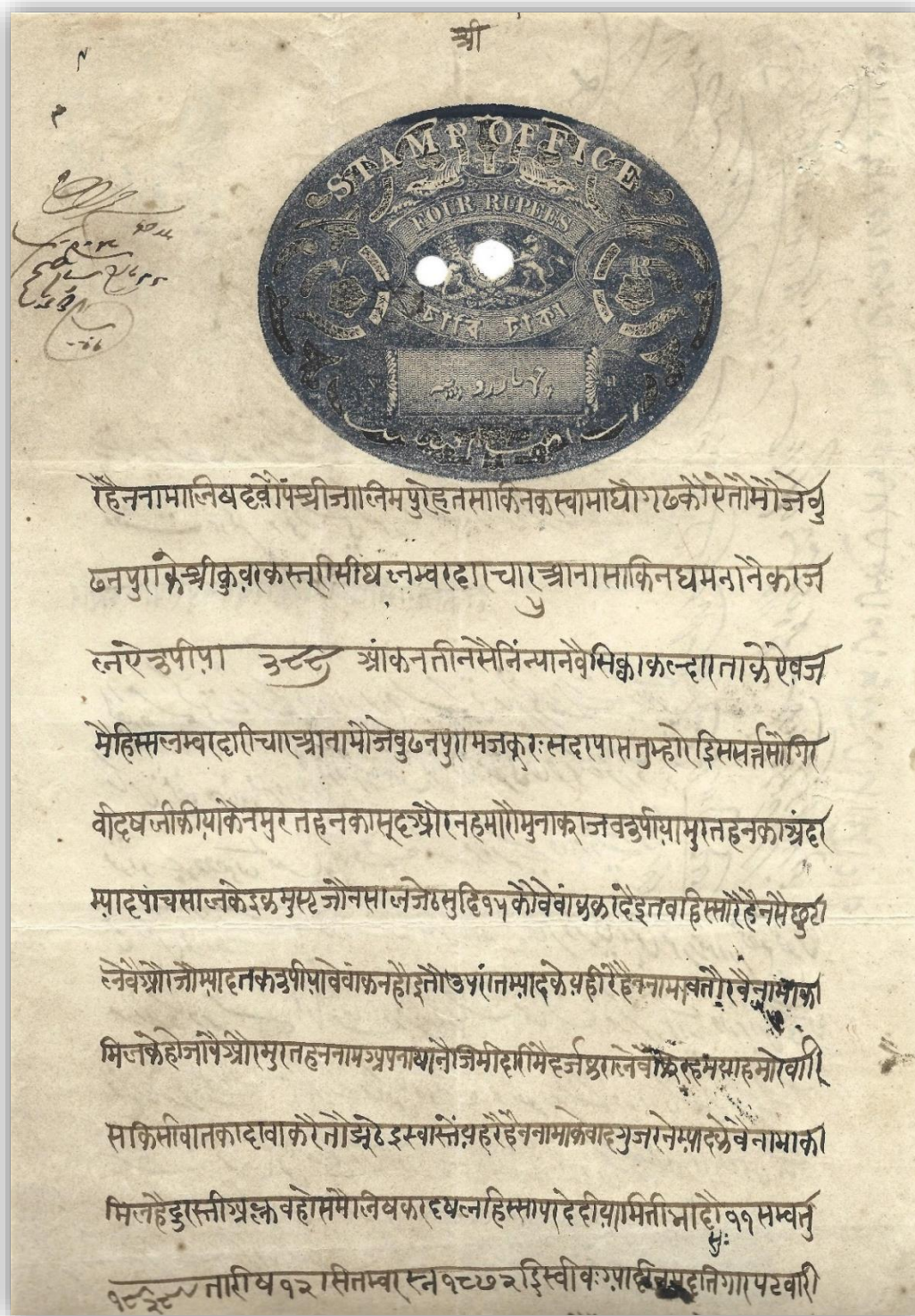
Congreve machines were quite complex to use, and the printing quality deteriorated without frequent maintenance and printing plate upgrades. This created a lot of color variations & error types.

The Congreve machines were used in British India to print revenue documents like Hundis & Stamp Papers.

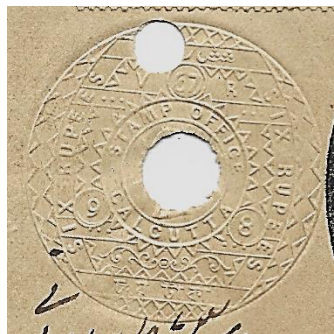


Congreve Printing Machine (Reference: The British Library)

Bicolor Stamp Papers printed using Congreve printing machines can be called as Congreve Stamp Papers.



Often, additional albino stamp duty payment seals of different denominations & other stamps are added to make the required denomination.



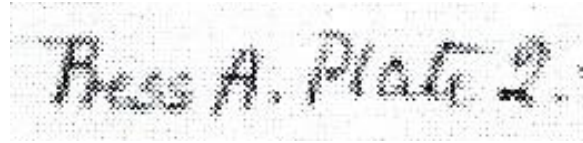
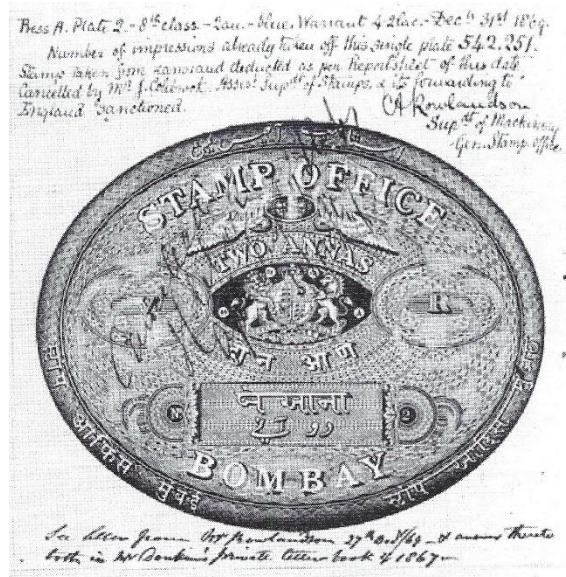
An example of a Stamp Paper to pay stamp duty of 48 Rupees 8 Annas with:

- *Congreve Type 13 40 Rupees Seal &*
- *An albino 8 Rupees Seal &*
- *Queen Victoria 8 Annas Court Fee Stamp*

Congreve Stamp Papers	Date, Press & Plate Information
<p>1850-1851</p> <p>1852-1853</p> <p>1854-1855</p> <p>1856-1857</p> <p>1858-1859</p> <p>1860-1861</p> <p>1862-1863</p> <p>1864-1865</p> <p>1866-1867</p> <p>1868-1869</p> <p>1870-1871</p> <p>1872-1873</p> <p>1874-1875</p> <p>1876-1877</p> <p>1878-1879</p> <p>1880-1881</p> <p>1882-1883</p> <p>1884-1885</p> <p>1886-1887</p> <p>1888-1889</p> <p>1890-1891</p> <p>1892-1893</p> <p>1894-1895</p> <p>1896-1897</p> <p>1898-1899</p> <p>1900-1901</p> <p>1902-1903</p> <p>1904-1905</p> <p>1906-1907</p> <p>1908-1909</p> <p>1910-1911</p> <p>1912-1913</p> <p>1914-1915</p> <p>1916-1917</p> <p>1918-1919</p> <p>1920-1921</p> <p>1922-1923</p> <p>1924-1925</p> <p>1926-1927</p> <p>1928-1929</p> <p>1930-1931</p> <p>1932-1933</p> <p>1934-1935</p> <p>1936-1937</p> <p>1938-1939</p> <p>1940-1941</p> <p>1942-1943</p> <p>1944-1945</p> <p>1946-1947</p> <p>1948-1949</p> <p>1950-1951</p> <p>1952-1953</p> <p>1954-1955</p> <p>1956-1957</p> <p>1958-1959</p> <p>1960-1961</p> <p>1962-1963</p> <p>1964-1965</p> <p>1966-1967</p> <p>1968-1969</p> <p>1970-1971</p> <p>1972-1973</p> <p>1974-1975</p> <p>1976-1977</p> <p>1978-1979</p> <p>1980-1981</p> <p>1982-1983</p> <p>1984-1985</p> <p>1986-1987</p> <p>1988-1989</p> <p>1990-1991</p> <p>1992-1993</p> <p>1994-1995</p> <p>1996-1997</p> <p>1998-1999</p> <p>2000-2001</p> <p>2002-2003</p> <p>2004-2005</p> <p>2006-2007</p> <p>2008-2009</p> <p>2010-2011</p> <p>2012-2013</p> <p>2014-2015</p> <p>2016-2017</p> <p>2018-2019</p> <p>2020-2021</p> <p>2022-2023</p> <p>2024-2025</p>	<p>1850-1851</p> <p>1852-1853</p> <p>1854-1855</p> <p>1856-1857</p> <p>1858-1859</p> <p>1860-1861</p> <p>1862-1863</p> <p>1864-1865</p> <p>1866-1867</p> <p>1868-1869</p> <p>1870-1871</p> <p>1872-1873</p> <p>1874-1875</p> <p>1876-1877</p> <p>1878-1879</p> <p>1880-1881</p> <p>1882-1883</p> <p>1884-1885</p> <p>1886-1887</p> <p>1888-1889</p> <p>1890-1891</p> <p>1892-1893</p> <p>1894-1895</p> <p>1896-1897</p> <p>1898-1899</p> <p>1900-1901</p> <p>1902-1903</p> <p>1904-1905</p> <p>1906-1907</p> <p>1908-1909</p> <p>1910-1911</p> <p>1912-1913</p> <p>1914-1915</p> <p>1916-1917</p> <p>1918-1919</p> <p>1920-1921</p> <p>1922-1923</p> <p>1924-1925</p> <p>1926-1927</p> <p>1928-1929</p> <p>1930-1931</p> <p>1932-1933</p> <p>1934-1935</p> <p>1936-1937</p> <p>1938-1939</p> <p>1940-1941</p> <p>1942-1943</p> <p>1944-1945</p> <p>1946-1947</p> <p>1948-1949</p> <p>1950-1951</p> <p>1952-1953</p> <p>1954-1955</p> <p>1956-1957</p> <p>1958-1959</p> <p>1960-1961</p> <p>1962-1963</p> <p>1964-1965</p> <p>1966-1967</p> <p>1968-1969</p> <p>1970-1971</p> <p>1972-1973</p> <p>1974-1975</p> <p>1976-1977</p> <p>1978-1979</p> <p>1980-1981</p> <p>1982-1983</p> <p>1984-1985</p> <p>1986-1987</p> <p>1988-1989</p> <p>1990-1991</p> <p>1992-1993</p> <p>1994-1995</p> <p>1996-1997</p> <p>1998-1999</p> <p>2000-2001</p> <p>2002-2003</p> <p>2004-2005</p> <p>2006-2007</p> <p>2008-2009</p> <p>2010-2011</p> <p>2012-2013</p> <p>2014-2015</p> <p>2016-2017</p> <p>2018-2019</p> <p>2020-2021</p> <p>2022-2023</p> <p>2024-2025</p>

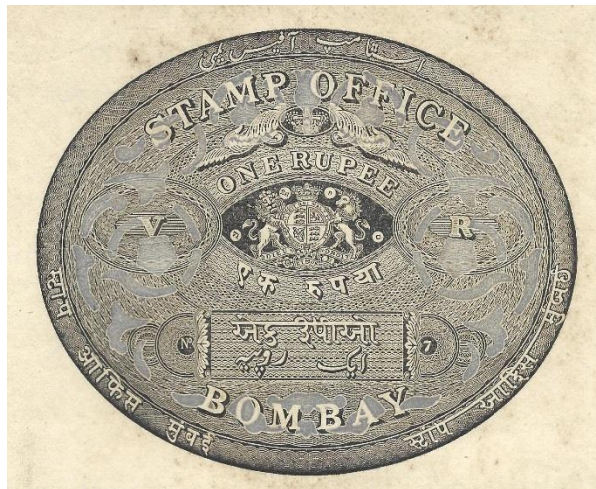
Congreve Stamp Papers	Date, Press & Plate Information
<p>1850-1851</p> <p>1852-1853</p> <p>1854-1855</p> <p>1856-1857</p> <p>1858-1859</p> <p>1860-1861</p> <p>1862-1863</p> <p>1864-1865</p> <p>1866-1867</p> <p>1868-1869</p> <p>1870-1871</p> <p>1872-1873</p> <p>1874-1875</p> <p>1876-1877</p> <p>1878-1879</p> <p>1880-1881</p> <p>1882-1883</p> <p>1884-1885</p> <p>1886-1887</p> <p>1888-1889</p> <p>1890-1891</p> <p>1892-1893</p> <p>1894-1895</p> <p>1896-1897</p> <p>1898-1899</p> <p>1900-1901</p> <p>1902-1903</p> <p>1904-1905</p> <p>1906-1907</p> <p>1908-1909</p> <p>1910-1911</p> <p>1912-1913</p> <p>1914-1915</p> <p>1916-1917</p> <p>1918-1919</p> <p>1920-1921</p> <p>1922-1923</p> <p>1924-1925</p> <p>1926-1927</p> <p>1928-1929</p> <p>1930-1931</p> <p>1932-1933</p> <p>1934-1935</p> <p>1936-1937</p> <p>1938-1939</p> <p>1940-1941</p> <p>1942-1943</p> <p>1944-1945</p> <p>1946-1947</p> <p>1948-1949</p> <p>1950-1951</p> <p>1952-1953</p> <p>1954-1955</p> <p>1956-1957</p> <p>1958-1959</p> <p>1960-1961</p> <p>1962-1963</p> <p>1964-1965</p> <p>1966-1967</p> <p>1968-1969</p> <p>1970-1971</p> <p>1972-1973</p> <p>1974-1975</p> <p>1976-1977</p> <p>1978-1979</p> <p>1980-1981</p> <p>1982-1983</p> <p>1984-1985</p> <p>1986-1987</p> <p>1988-1989</p> <p>1990-1991</p> <p>1992-1993</p> <p>1994-1995</p> <p>1996-1997</p> <p>1998-1999</p> <p>2000-2001</p> <p>2002-2003</p> <p>2004-2005</p> <p>2006-2007</p> <p>2008-2009</p> <p>2010-2011</p> <p>2012-2013</p> <p>2014-2015</p> <p>2016-2017</p> <p>2018-2019</p> <p>2020-2021</p> <p>2022-2023</p> <p>2024-2025</p>	<p>1850-1851</p> <p>1852-1853</p> <p>1854-1855</p> <p>1856-1857</p> <p>1858-1859</p> <p>1860-1861</p> <p>1862-1863</p> <p>1864-1865</p> <p>1866-1867</p> <p>1868-1869</p> <p>1870-1871</p> <p>1872-1873</p> <p>1874-1875</p> <p>1876-1877</p> <p>1878-1879</p> <p>1880-1881</p> <p>1882-1883</p> <p>1884-1885</p> <p>1886-1887</p> <p>1888-1889</p> <p>1890-1891</p> <p>1892-1893</p> <p>1894-1895</p> <p>1896-1897</p> <p>1898-1899</p> <p>1900-1901</p> <p>1902-1903</p> <p>1904-1905</p> <p>1906-1907</p> <p>1908-1909</p> <p>1910-1911</p> <p>1912-1913</p> <p>1914-1915</p> <p>1916-1917</p> <p>1918-1919</p> <p>1920-1921</p> <p>1922-1923</p> <p>1924-1925</p> <p>1926-1927</p> <p>1928-1929</p> <p>1930-1931</p> <p>1932-1933</p> <p>1934-1935</p> <p>1936-1937</p> <p>1938-1939</p> <p>1940-1941</p> <p>1942-1943</p> <p>1944-1945</p> <p>1946-1947</p> <p>1948-1949</p> <p>1950-1951</p> <p>1952-1953</p> <p>1954-1955</p> <p>1956-1957</p> <p>1958-1959</p> <p>1960-1961</p> <p>1962-1963</p> <p>1964-1965</p> <p>1966-1967</p> <p>1968-1969</p> <p>1970-1971</p> <p>1972-1973</p> <p>1974-1975</p> <p>1976-1977</p> <p>1978-1979</p> <p>1980-1981</p> <p>1982-1983</p> <p>1984-1985</p> <p>1986-1987</p> <p>1988-1989</p> <p>1990-1991</p> <p>1992-1993</p> <p>1994-1995</p> <p>1996-1997</p> <p>1998-1999</p> <p>2000-2001</p> <p>2002-2003</p> <p>2004-2005</p> <p>2006-2007</p> <p>2008-2009</p> <p>2010-2011</p> <p>2012-2013</p> <p>2014-2015</p> <p>2016-2017</p> <p>2018-2019</p> <p>2020-2021</p> <p>2022-2023</p> <p>2024-2025</p>

Often, on Calcutta, Mumbai & Punjab Congreve Stamp Papers, 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. identifying the Congreve Press in which the seal was printed. A Plate Number was also inscribed.



A page from the record book showing a die-proof of a Congreve Stamp Paper seal dated 31st December 1869. This clearly help us in understanding the meaning of different inscriptions.

Example



71: Year
26: Day
9: Month

C: Congreve Printing Press C



No. 7: Plate Number 7

Congreve Stamp Papers

Summary of Different Types

Note: Where possible, the Type Numbers have been kept same as identified in the catalog "Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues: Volume 1: Part-1 by SM Blatt, AM Mollah & D Heppell"

Seal	Type	Stamp Office	Short Description
East India Company (EIC)			



Type 11

Calcutta

EIC-Without Year



Type 12

Calcutta

EIC-With Year

Calcutta



Type 13

Calcutta

VR-Red










Type 14

Calcutta

VR-Blue

Seal	Type	Stamp Office	Short Description
	Type 14A	Calcutta	VR-Blue with Outer Solid Band-Without Date
	Type 15	Calcutta	VR-Blue with Outer Solid Band-With Date
	Type 18	Calcutta	VR-Red-Added Outer-Ring with Words COURT FEES
	Type 18A	Calcutta	VR-Red-Added Outer-Ring with Words COURT FEES- With Date
	Hundi Type 40- Red	Calcutta	Red Oval with Black Outer Solid Band

Seal	Type	Stamp Office	Short Description
Bombay			
	Type 19	Bombay	Bombay-Blue
	Type 16	Bombay	Bombay-Red
	Type 17	Bombay	Bombay-Red-Outside the Main Design the Words COURT FEES are Added

Seal	Type	Stamp Office	Short Description
Madras			
	Type 21	Madras	Madras-Small Oval-Blue
	Type 21A	Madras	Madras-Small Oval-Red
	Type 22	Madras	Madras-Small Oval-Outer Band-Blue
	Type 23	Madras	Madras-Small Oval-Outer Band-Red
	Type 23A	Madras	Madras-Small Oval-Outer Band-Red-Court Fee
	Type 24	Madras	Madras-Large Circle-Blue
	Type 24A	Madras	Madras-Large Circle-Red

Seal	Type	Stamp Office	Short Description
Punjab			
	Type 20	Punjab	Punjab Sheriff's Fee
	Type 20A	Punjab	Sheriff's Fee With the Word "PUNJAB" Inked Out

East India Company (EIC)

1

After the introduction of stamp duty in India, albino seals were used on documents to collect the stamp duty. The albino seals were not easily visible to the eye, creating many practical issues.

East India Company in 1845 introduced pre-printed stamped papers on watermarked paper using Congreve machines in Calcutta jurisdiction.

The printing plates to print the Congreve stamp papers on Congreve machines were prepared in England and sent to India.

The physical sizes of the stamped papers often varied.

Almost all the EIC Congreve stamp papers have albino Treasury seals on them.

The 3 letters “E”, “I” & “C” were inscribed in the design to represent that these stamp papers were issued by the East India Company.

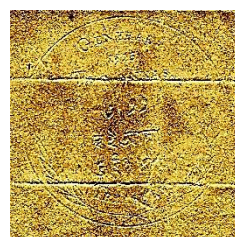




EIC



East India Company Coat of Arms with 2 Lions



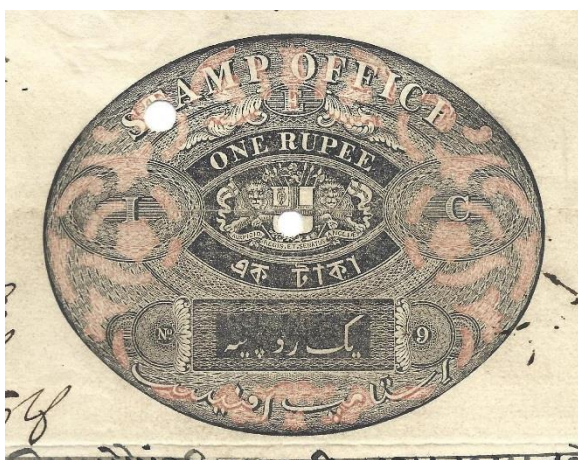
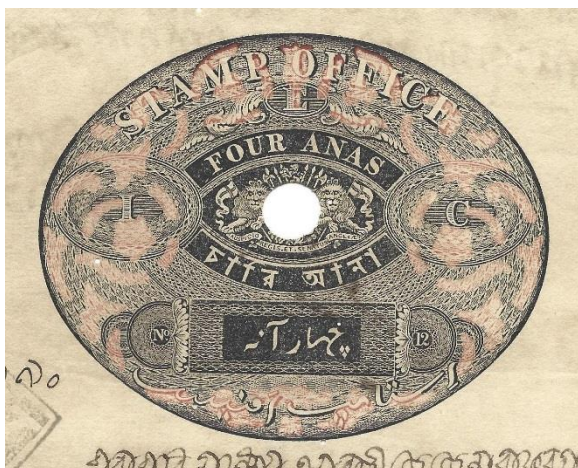
Treasury Mark G

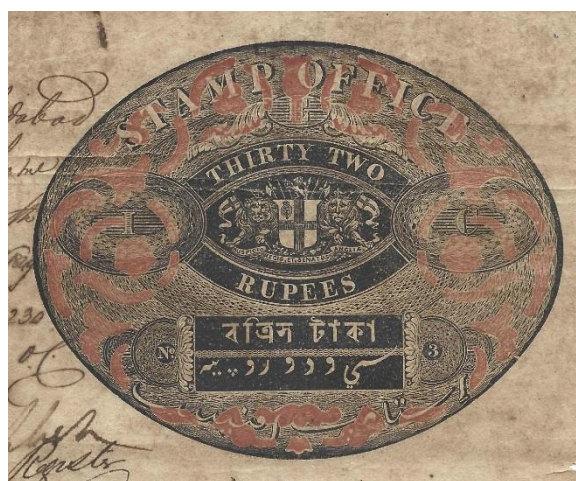
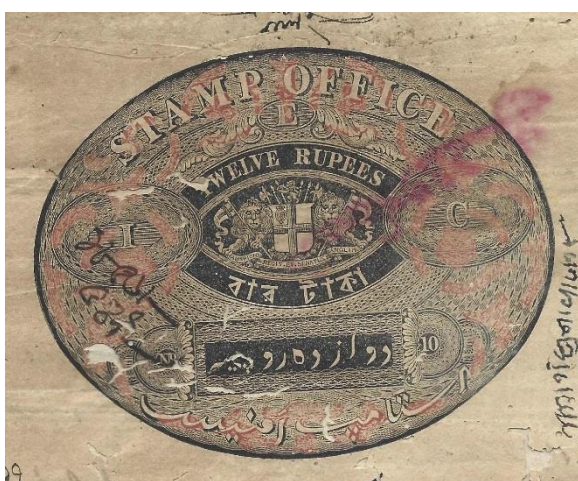
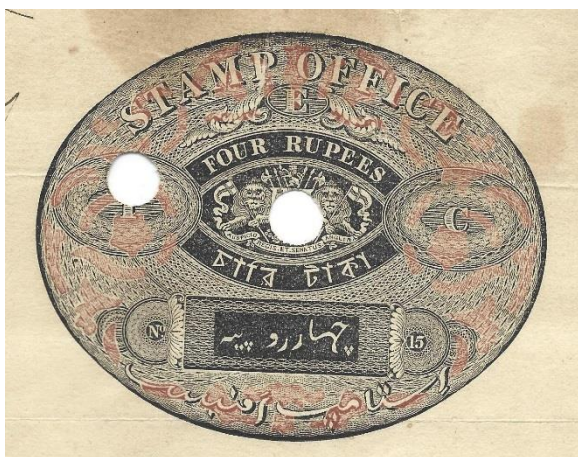
Type	Type 11
Stamp Office	Calcutta
Size	104 mm x 84 mm
Color	Black & Red
Watermark	W2: Text “STAMP OFFICE” in English on top & in Urdu at bottom and East India Company coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A medium size oval design • Inscribed EIC (East India Company) Without Year • E is inscribed on the top, I is inscribed on left & C is inscribed on the right • East India Company Coat of Arms with 2 Lions • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1845 – 1857
Information	<p>These stamp papers always have an additional Treasury Mark G at the lower portion of the stamp paper.</p> <p>Other kinds of authentication stamp may also be found on these documents.</p>

EIC-Without Year	Denominations	Type 11
Denomination	Confirmed	
1 Anna	Yes	
2 Annas	Yes	
4 Annas	Yes	
8 Annas	Yes	
12 Annas		
1 Rupee	Yes	
2 Rupees	Yes	
4 Rupees	Yes	
8 Rupees	Yes	
10 Rupees		
12 Rupees	Yes	
16 Rupees	Yes	
20 Rupees	Yes	
32 Rupees	Yes	
50 Rupees		
250 Rupees	Image	
700 Rupees	Image	
1,000 Rupees	Image	



East India Company Coat of the Arms with 2 Lions





During the first Indian freedom struggle of 1857, East India Company had lost a large number of stamped papers. To avoid these Stamp Papers being used additional authentication seals were applied. **Bengal Act XIX of 1858** was enacted for the authentication of Stamp Papers issued from the Stamp Office in Calcutta after 6th January 1858. Some of the examples of those additional authentication seals are as below:

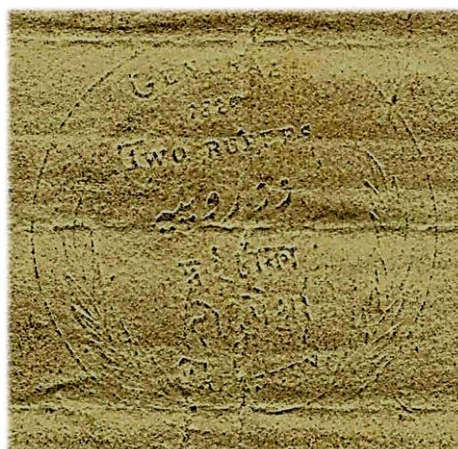




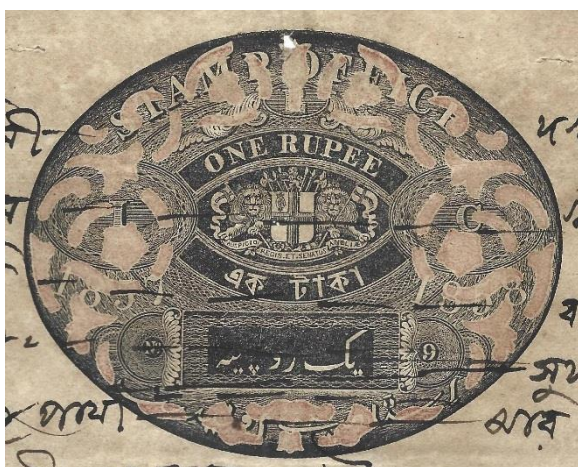
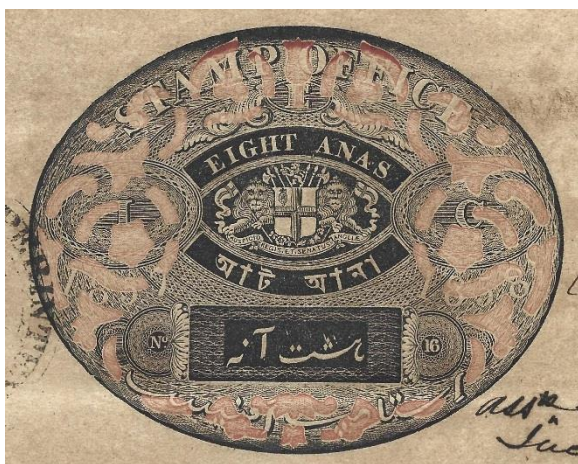
Type	Type 12
Stamp Office	Calcutta
Size	104 mm x 84 mm
Color	Black & Red
Watermark	W2: Text “STAMP OFFICE INDIA” and royal coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<p>During the first Indian freedom struggle of 1857, East India Company had lost a large number of stamped papers. To mitigate this situation the Congreve plates were modified to add the years 1857-1858.</p> <ul style="list-style-type: none"> • Similar to Type 11, but years added • A medium size oval design • Inscribed EIC (East India Company) With Year • E is inscribed on the top, I is inscribed on left & C is inscribed on the right • Inscribed Year 1857 on the left below I & Year 1858 on the right below C • East India Company Coat of Arms with 2 Lions • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1857 – 1858
Information	These stamp papers always have an additional Treasury Mark G at the lower portion of the stamp paper.

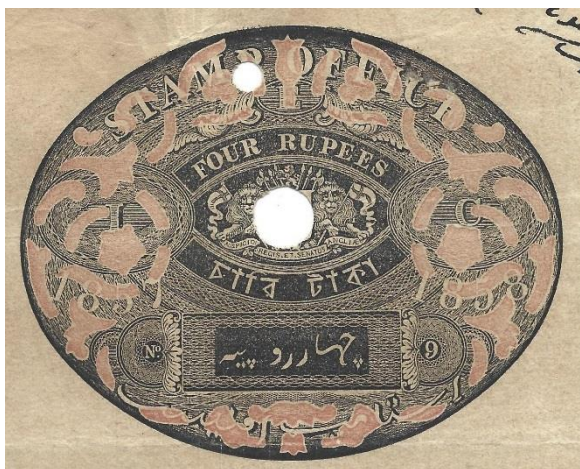
EIC-With Year	Denominations	Type 12
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Denomination	Confirmed
2 Annas	Yes
4 Annas	Yes
8 Annas	Yes
12 Annas	Yes
1 Rupee	Yes
2 Rupees	Yes
4 Rupees	Yes
6 Rupees	Yes
8 Rupees	Yes
10 Rupees	Yes
12 Rupees	Yes
12 Rupees 8 Annas	Yes
16 Rupees	
20 Rupees	Yes
25 Rupees	Yes
32 Rupees	Yes
50 Rupees	Image
70 Rupees	
80 Rupees	
350 Rupees	Image
500 Rupees	Image



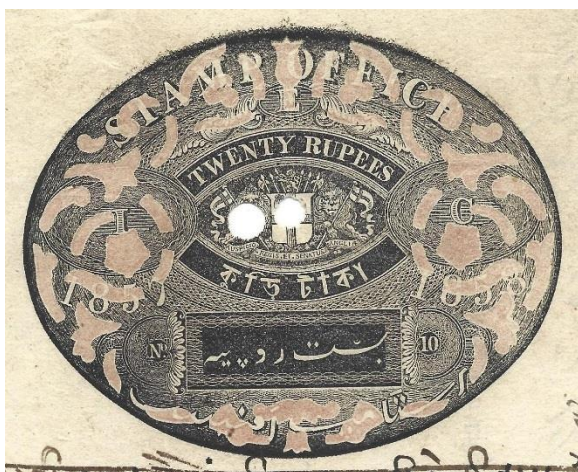
Treasury Mark G







A rare Stamp Paper with 2 seals to make the required denomination



After the first Indian freedom struggle of 1857, British government took over from British East India Company and established a Crown Rule in the Person of Queen Victoria on 28th June 1858 by the Act of Parliament. British East India Company was dissolved on 1st June 1874.

Act XXXVI of 1860 was the first general Act of the Governor-General in Council relating to stamp duties in British India and came into force on the 1st October 1860. It repealed the previous regulations in force in the three Presidencies and was enacted in their place.

The Congreve stamp papers after 1858 were very similar to the EIC stamp papers with below 2 major differences:

- The letters EIC were replaced by the letters VR to represent Victoria “Regina” i.e. Latin for Queen Victoria
- The EIC Coat of Arms was replaced with the Imperial Coat of Arms with 1 Lion & 1 Horse





Type	Type 13
Stamp Office	Calcutta
Size	104 mm x 84 mm
Color	Black & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A medium size oval design • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1859 – 1871
Information	<p>This was the most common type of the Congreve Seal that was used extensively. As the plates used to wear off quickly, a large number of plates were required. Generally the design was kept the same while creating the new plates, there are significant number of minor differences observed in the fonts in English & Urdu & the design of the imperial coat of arms.</p> <p>Often, additional albino stamp duty payment seals of different denominations & other stamps are added to make the required denomination.</p>

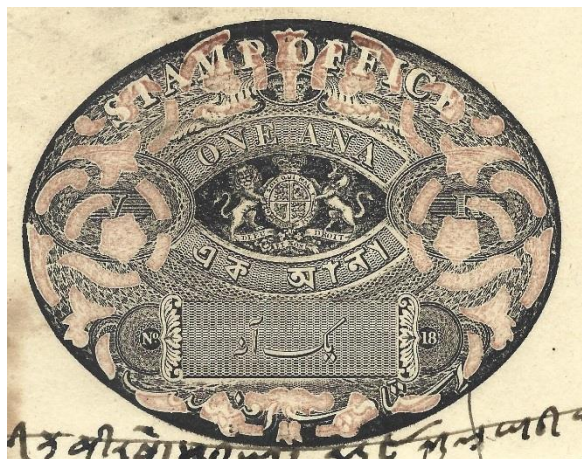
VR-Red	Denominations	Type 13
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Denomination	Confirmed	Denomination	Confirmed
1 Anna	Yes	34 Rupees	
2 Annas	Yes	35 Rupees	Yes
4 Annas	Yes	36 Rupees	Yes
6 Annas	Yes	37 Rupees 8 Annas	Yes
8 Annas	Yes	38 Rupees	
12 Annas	Yes	39 Rupees	
1 Rupee	Yes	40 Rupees	Yes
1 Rupee 8 Annas	Yes	41 Rupees	Yes
2 Rupees	Yes	42 Rupees	Yes
2 Rupees 8 Annas	Yes	43 Rupees	
3 Rupees	Yes	44 Rupees	
3 Rupees 8 Annas	Yes	45 Rupees	
4 Rupees	Yes	46 Rupees	Yes
4 Rupees 8 Annas	Yes	47 Rupees	
5 Rupees	Yes	48 Rupees	Yes
5 Rupees 8 Annas	Yes	49 Rupees	Image
6 Rupees	Yes	50 Rupees	Yes
6 Rupees 8 Annas	Yes	51 Rupees	
7 Rupees	Yes	52 Rupees	
7 Rupees 8 Annas	Yes	52 Rupees 8 Annas	Image
8 Rupees	Yes	53 Rupees	Yes
8 Rupees 8 Annas	Yes	54 Rupees	Yes
9 Rupees	Yes	55 Rupees	Yes
9 Rupees 8 Annas	Yes	56 Rupees	
10 Rupees	Yes	57 Rupees	Image
11 Rupees	Yes	58 Rupees	Image
12 Rupees	Yes	59 Rupees	Yes
12 Rupees 8 Annas	Yes	60 Rupees	Yes
13 Rupees	Yes	61 Rupees	
14 Rupees	Yes	62 Rupees	
15 Rupees	Yes	62 Rupees 8 Annas	Yes
16 Rupees	Yes	63 Rupees	
17 Rupees	Yes	64 Rupees	Yes
18 Rupees	Yes	65 Rupees	
19 Rupees	Yes	66 Rupees	
20 Rupees	Yes	67 Rupees	
21 Rupees		68 Rupees	
22 Rupees	Yes	69 Rupees	
23 Rupees		70 Rupees	Yes
24 Rupees	Yes	75 Rupees	Yes
25 Rupees	Yes	80 Rupees	Yes
26 Rupees	Yes	90 Rupees	
27 Rupees	Yes	100 Rupees	Yes
28 Rupees	Yes		
29 Rupees	Yes		
30 Rupees	Yes		
31 Rupees			
32 Rupees	Yes		
33 Rupees			

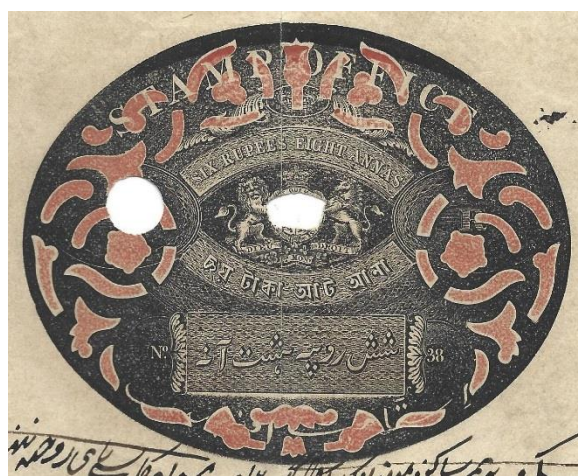
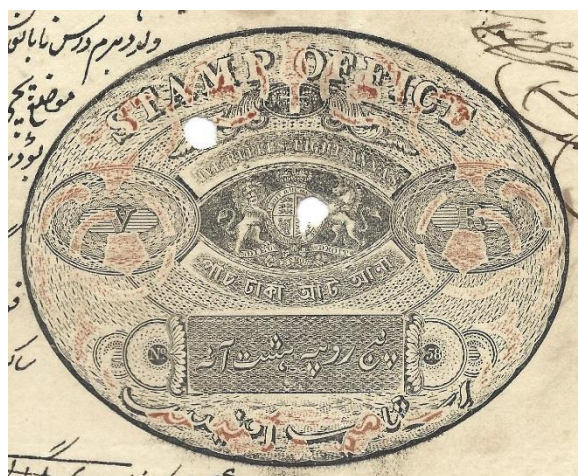
Denomination	Confirmed	Denomination	Confirmed
110 Rupees	Yes	300 Rupees	
120 Rupees	Yes	350 Rupees	Image
125 Rupees	Yes	400 Rupees	
130 Rupees		500 Rupees	Image
140 Rupees		600 Rupees	
150 Rupees	Yes	700 Rupees	Image
160 Rupees		800 Rupees	
175 Rupees	Image	900 Rupees	
200 Rupees	Image	1000 Rupees	
250 Rupees	Yes	2000 Rupees	Image

This being the day fixed for the
first hearing of the suit and neither
party having appeared when called on
the suit is dismissed according to
section 110 Act V of 1859 -
وہی دن جس کے لئے مقدمہ کی پہلی سماعت کا
اجلاس مقرر تھا اور نہ ہی کسی
طرفہ نے حاضریہ کیا اس لئے مقدمہ
میں سے خارج ہو گیا۔

Reference to the applicable Stamp Duty Act handwritten on the back of a Stamp Paper

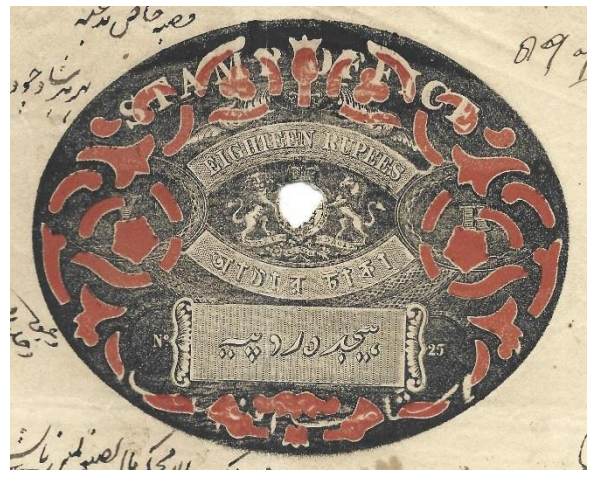


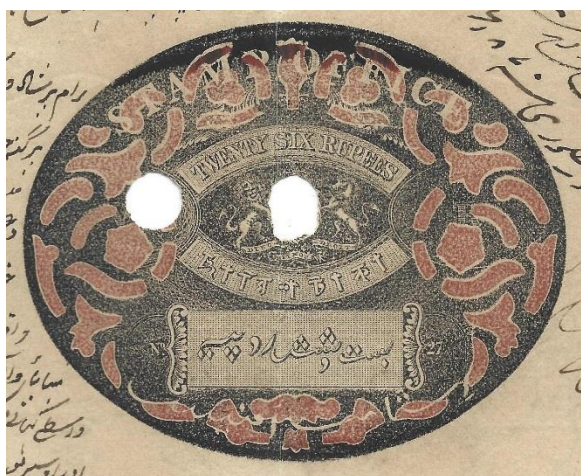
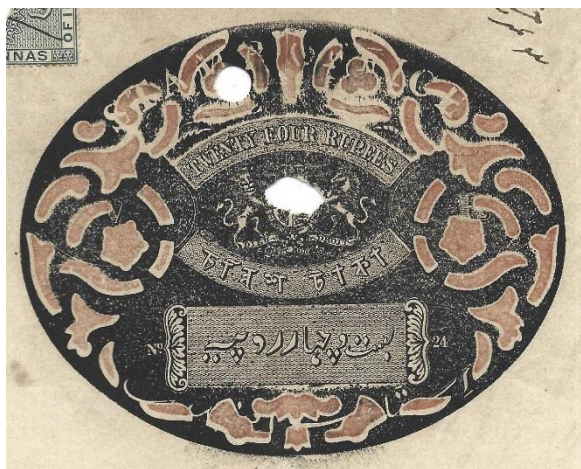


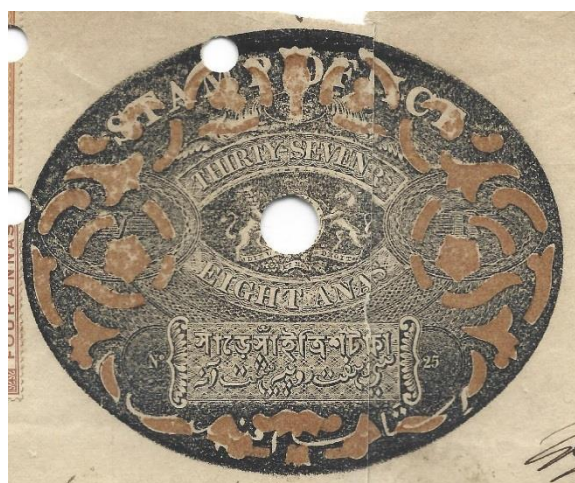
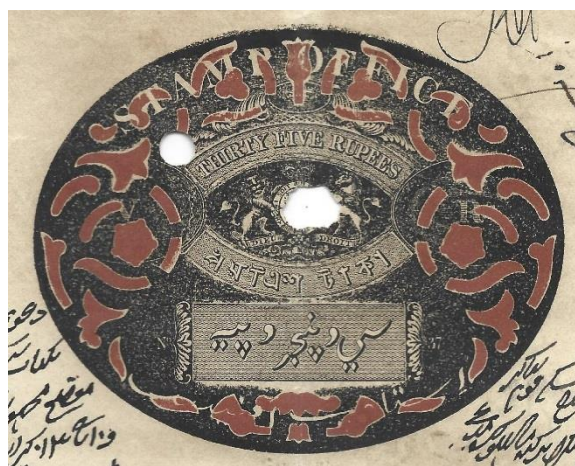


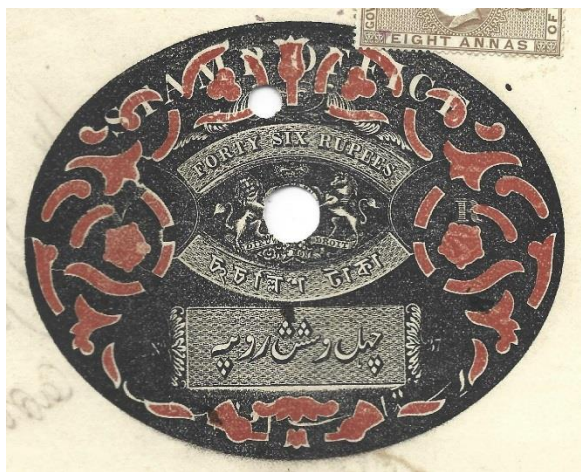


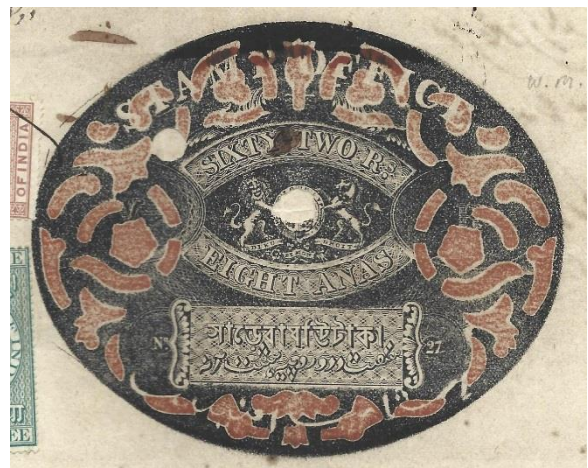
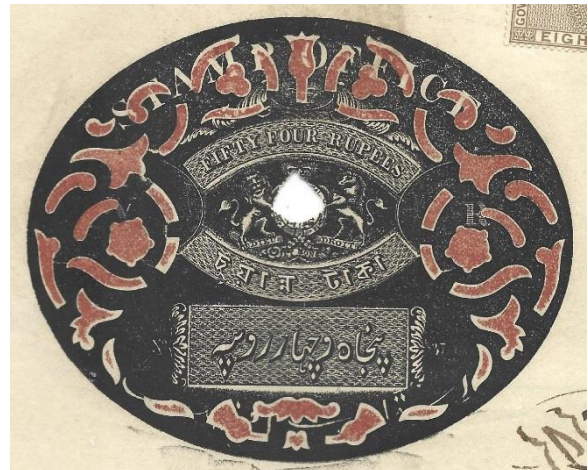












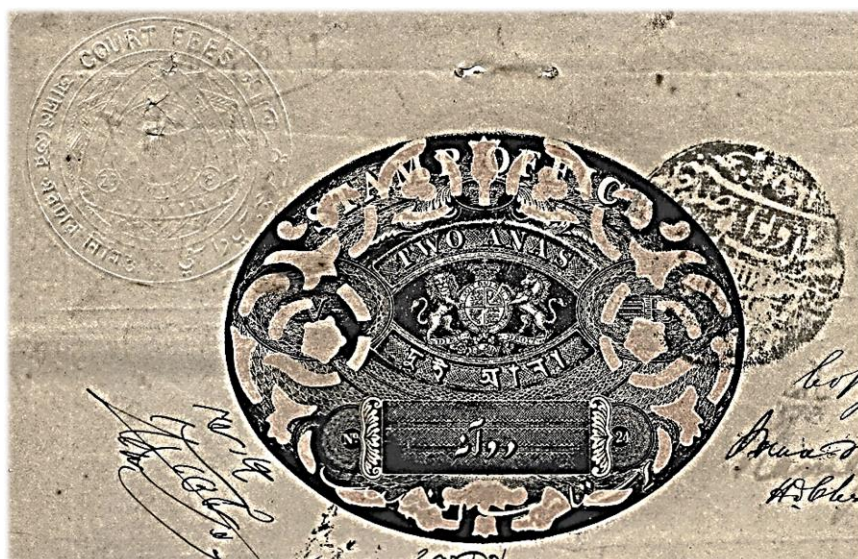




It has been observed that sometimes, if Type 13 Stamp Papers were used as the Judicial Stamp Papers, then an additional hand stamp as "COURT FEES" was applied. A few different types of handstamps are recorded.





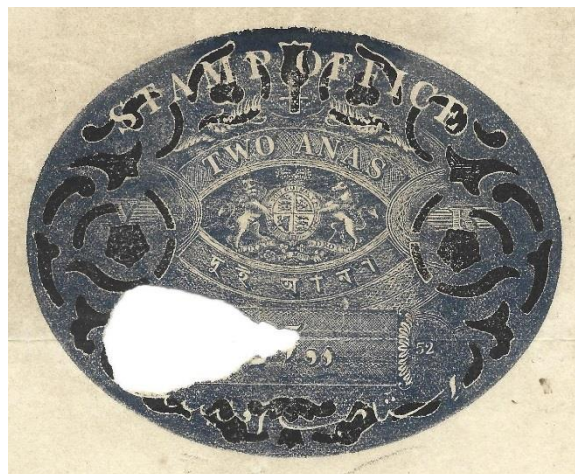


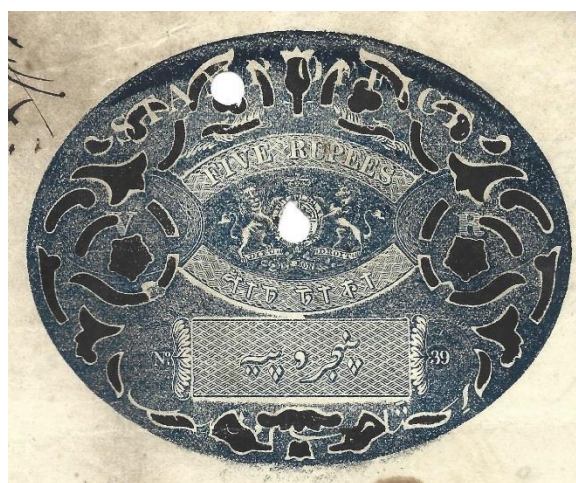
An albino "Court Fee" Seal

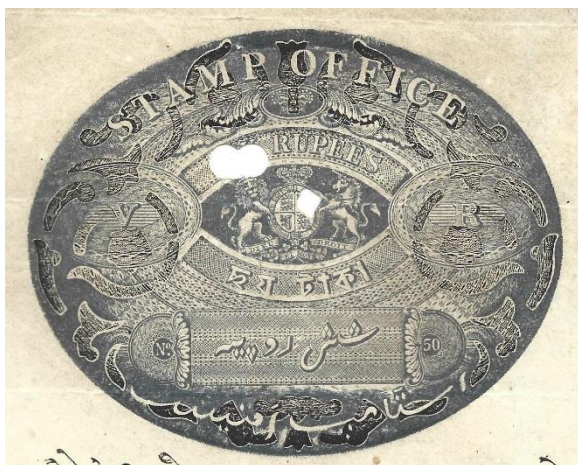


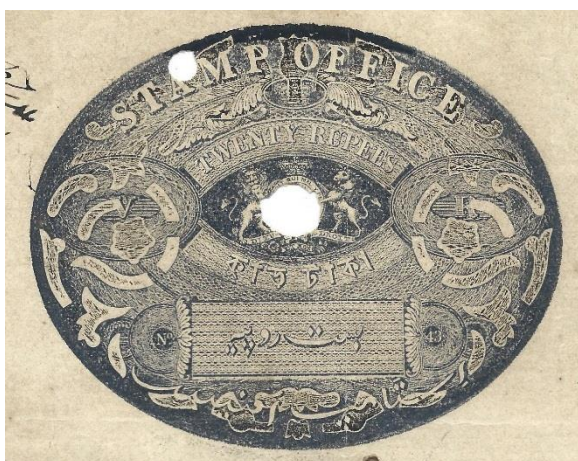
Type	Type 14
Stamp Office	Calcutta
Size	104 mm x 84 mm
Color	Black & Blue
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 13, but in blue color • A medium size oval design • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1868 – 1871
Information	

VR-Blue		Denominations	Type 14
Denomination	Confirmed	Denomination	Confirmed
1 Anna	Yes	33 Rupees	
2 Annas	Yes	34 Rupees	
4 Annas	Yes	35 Rupees	Yes
6 Annas		36 Rupees	
8 Annas	Yes	37 Rupees 8 Annas	
12 Annas	Yes	38 Rupees	
1 Rupee	Yes	39 Rupees	
1 Rupee 8 Annas		40 Rupees	
2 Rupees	Yes	41 Rupees	
2 Rupees 8 Annas	Yes	42 Rupees 8 Annas	Yes
3 Rupees	Yes	43 Rupees	
3 Rupees 8 Annas		44 Rupees	
4 Rupees	Yes	45 Rupees	
4 Rupees 8 Annas	Yes	46 Rupees	
5 Rupees	Yes	47 Rupees	
5 Rupees 8 Annas		48 Rupees	
6 Rupees	Yes	49 Rupees	
6 Rupees 8 Annas		50 Rupees	Yes
7 Rupees	Yes	55 Rupees	Yes
7 Rupees 8 Annas	Yes	60 Rupees	
8 Rupees	Yes	65 Rupees	
8 Rupees 8 Annas		70 Rupees	
9 Rupees	Yes	75 Rupees	Yes
9 Rupees 8 Annas	Yes	80 Rupees	
10 Rupees	Yes	85 Rupees	Yes
11 Rupees		90 Rupees	
12 Rupees	Yes	95 Rupees	
12 Rupees 8 Annas	Yes	100 Rupees	
13 Rupees		200 Rupees	
14 Rupees		300 Rupees	Yes
15 Rupees		400 Rupees	
16 Rupees	Yes	500 Rupees	Image
17 Rupees		1000 Rupees	Image
18 Rupees			
19 Rupees			
20 Rupees	Yes		
21 Rupees			
22 Rupees			
23 Rupees			
24 Rupees			
25 Rupees	Yes		
26 Rupees			
27 Rupees			
28 Rupees			
29 Rupees			
30 Rupees	Yes		
31 Rupees			
32 Rupees	Yes		















337 Rupees 8 Annas: First Congreve Stamp of 300 Rupees & Second Congreve Stamp of 37 Rupees & 8 Annas



Type	Type 14A
Stamp Office	Calcutta
Size	114 mm x 94 mm
Color	Black & Blue
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 14, but with outer solid band • A medium size oval design with an outer border • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • A 5 mm blue border is added around the oval • No Date • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words "STAMP OFFICE" at the top in English & at the bottom in Urdu
Years Printed	1873 – 1874
Information	

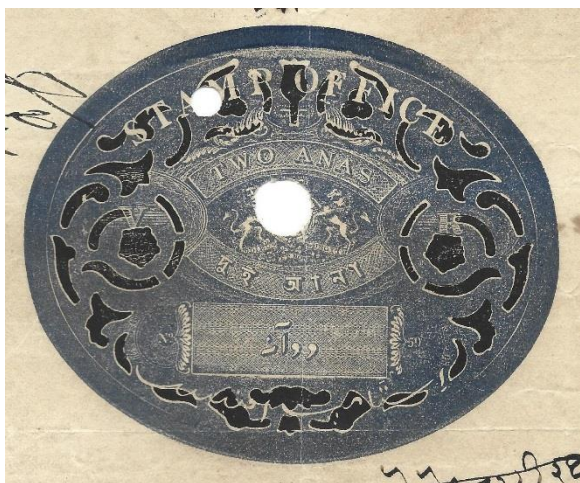
**VR-Blue with Outer Solid Band-
Without Date****Denominations****Type 14A**

Denomination	Confirmed
2 Annas	Yes
4 Annas	Yes
6 Annas	
8 Annas	Yes
1 Rupee	Yes
1 Rupee 8 Annas	Yes
2 Rupees	Yes
2 Rupees 8 Annas	Yes
3 Rupees	Yes
4 Rupees	
5 Rupees	Yes
6 Rupees	
7 Rupees	
7 Rupees 8 Annas	
8 Rupees	
9 Rupees	
10 Rupees	Yes
15 Rupees	
20 Rupees	
25 Rupees	
30 Rupees	
35 Rupees	
40 Rupees	
45 Rupees	
50 Rupees	
100 Rupees	
125 Rupees	Yes

**VR-Blue with Outer Solid Band-
Without Date**

Examples

Type 14A





विषयद्वयोः मदनदेवमनवरदं मेकासकरमीसाफिनमे





Type	Type 15
Stamp Office	Calcutta
Size	114 mm x 94 mm
Color	Black & Blue
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A medium size oval design with an outer border • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • A 5 mm blue border is added around the oval • In the Coat of Arms area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words "STAMP OFFICE" at the top in English & at the bottom in Urdu
Years Printed	1873 – 1874
Information	

**VR-Blue with Outer Solid Band-
With Date****Denominations****Type 15**

Denomination	Date	Confirmed
2 Annas		
4 Annas		
6 Annas		
8 Annas		
1 Rupee		
1 Rupee 8 Annas		
2 Rupees		
2 Rupees 8 Annas		
3 Rupees		
4 Rupees	18.2.74	Yes
5 Rupees		
6 Rupees		
7 Rupees		
7 Rupees 8 Annas	18.2.74	Yes
8 Rupees	14.1.73	Yes
9 Rupees		
10 Rupees		
15 Rupees	18.2.74	Yes
20 Rupees		
25 Rupees		
30 Rupees		
35 Rupees		
40 Rupees		
45 Rupees		
50 Rupees		
100 Rupees	14.4.74	Yes
125 Rupees		

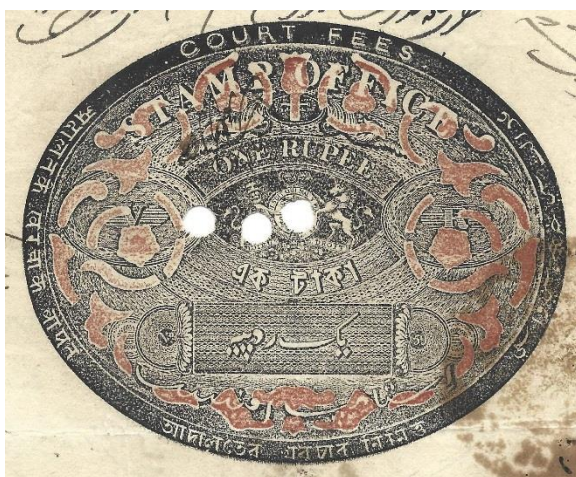




Type	Type 18
Stamp Office	Calcutta
Size	114 mm x 97 mm
Color	Black & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A large size oval design with an outer border • Similar to Type 13, but an outer ring added with the words COURT FEES • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • A 5 mm outer border is added around the oval with words as “Court Fees” in English on top, in Hindi on left, in Urdu on right & in Bengali on bottom are added • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1871 – 1872
Information	

**VR-Red-Added Outer-Ring with
Words COURT FEES**
Denominations
Type 18

Denomination	Confirmed	Denomination	Confirmed
1 Anna	Yes	31 Rupees	Yes
2 Annas		32 Rupees	
4 Annas	Yes	33 Rupees	
6 Annas	Yes	34 Rupees	
8 Annas	Yes	35 Rupees	
12 Annas		36 Rupees	
1 Rupee	Yes	37 Rupees	Yes
1 Rupee 8 Annas	Yes	38 Rupees	
2 Rupees	Yes	39 Rupees	
2 Rupees 8 Annas	Yes	40 Rupees	
3 Rupees	Yes	41 Rupees	
3 Rupees 8 Annas	Yes	42 Rupees	
4 Rupees	Yes	43 Rupees	
4 Rupees 8 Annas	Yes	44 Rupees	Yes
5 Rupees		45 Rupees	Yes
5 Rupees 8 Annas	Yes	46 Rupees	Yes
6 Rupees	Yes	47 Rupees	Image
6 Rupees 8 Annas		48 Rupees	
7 Rupees	Yes	49 Rupees	
7 Rupees 8 Annas	Yes	50 Rupees	Yes
8 Rupees	Image	55 Rupees	
8 Rupees 8 Annas		60 Rupees	
9 Rupees	Yes	65 Rupees	
9 Rupees 8 Annas	Yes	70 Rupees	
10 Rupees	Yes	75 Rupees	
11 Rupees		80 Rupees	
12 Rupees	Yes	82 Rupees	Image
12 Rupees 8 Annas		85 Rupees	
13 Rupees		90 Rupees	
14 Rupees	Yes	95 Rupees	
15 Rupees	Yes	100 Rupees	
16 Rupees		105 Rupees	
17 Rupees	Image	110 Rupees	
18 Rupees		115 Rupees	
19 Rupees		120 Rupees	
20 Rupees		125 Rupees	
21 Rupees		130 Rupees	Yes
22 Rupees		135 Rupees	
23 Rupees		140 Rupees	
24 Rupees		145 Rupees	Image
25 Rupees	Image	150 Rupees	
26 Rupees		155 Rupees	Yes
27 Rupees		160 Rupees	
28 Rupees		200 Rupees	
29 Rupees		300 Rupees	
30 Rupees		400 Rupees	
		500 Rupees	













Type	Type 18A
Stamp Office	Calcutta
Size	114 mm x 97 mm
Color	Black & Red
Watermark	
Design Details	<ul style="list-style-type: none"> • A large size oval design with an outer border • Similar to Type 18, but with date added • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • A 5 mm outer border is added around the oval with words as “Court Fees” in English on top, in Hindi on left, in Urdu on right & in Bengali on bottom are added • In the Coat of Arms area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1871 – 1872
Information	

VR-Red-Added Outer-Ring with Words COURT FEES-With Date	Denominations	Type 18A
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Denomination	Date	Confirmed
4 Annas	5.4.72	Image
8 Annas	22.2.72	Yes
75 Rupees	10.4.72	Yes



Hundi Seal-Red Oval with Black Outer Solid Band

Information

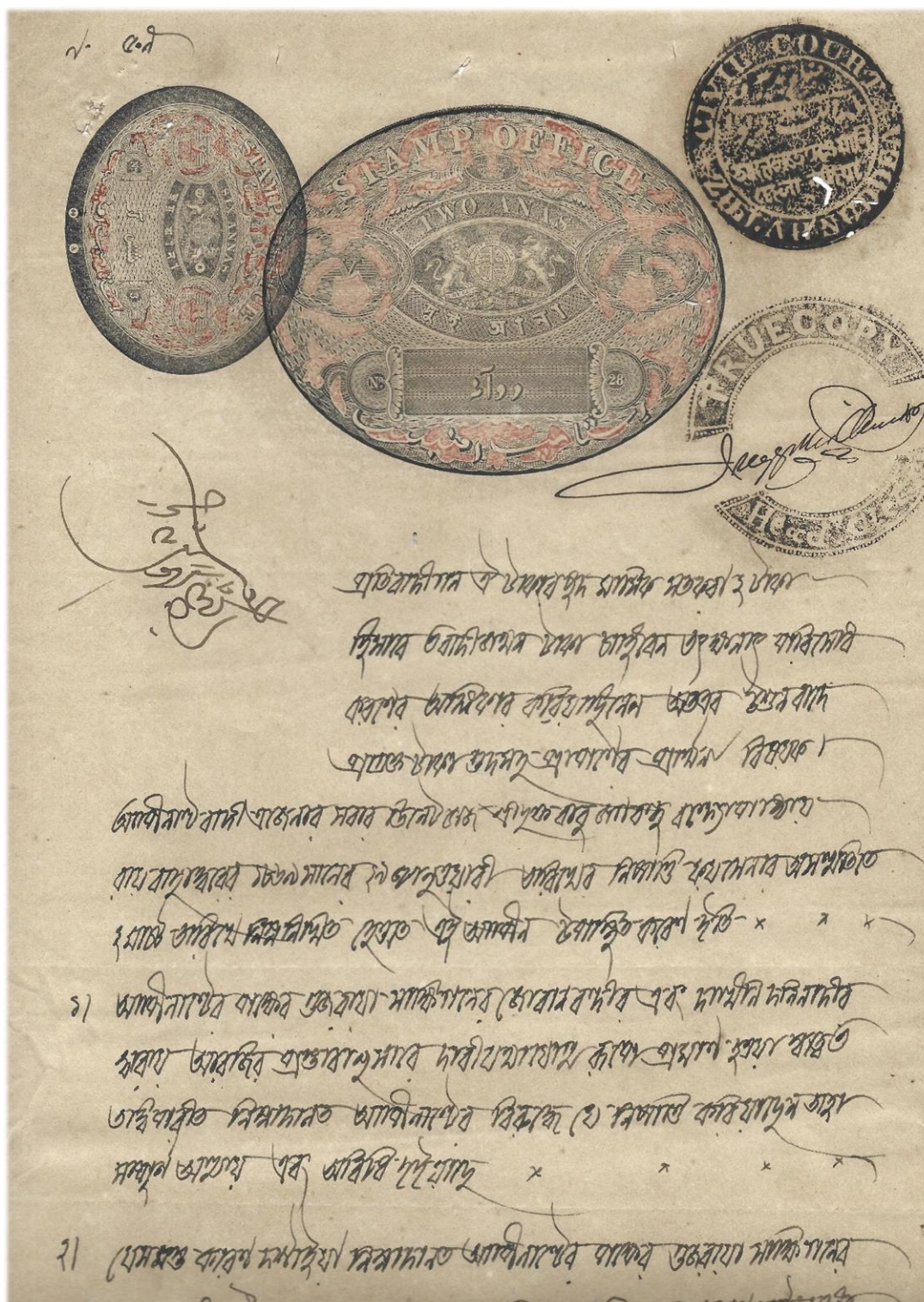
Hundi Type 40-Red



Type	Hundi Type 40-Red
Stamp Office	Calcutta
Size	65 mm x 55 mm
Color	Black & Red
Watermark	
Design Details	<ul style="list-style-type: none"> • A small size oval design with an outer border • Similar to Hundi Type 40, but with red color oval & outer solid band in black color • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • A 5 mm black outer border is added around the oval • In the Coat of Arms & outer border area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1869
Information	

Hundi Seal-Red Oval with Black Outer Solid Band	Denominations	Hundi Type 40-Red
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Denomination	Confirmed
6 Annas	Yes



A rare Stamp Paper with 2 different types of seals to make the required denomination

Bombay

3

In Bombay circle, stamp duties were first introduced in 1815.

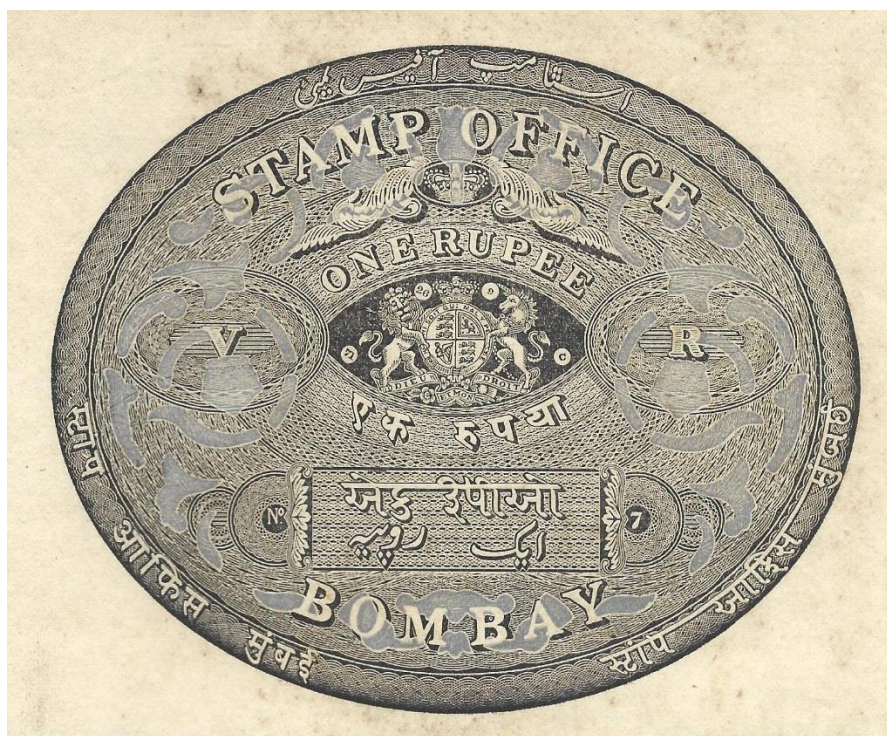
Initially albino seals were used on documents to collect the stamp duty. The albino seals were not easily visible to the eye, creating many practical issues.

Pre-printed stamped papers on watermarked paper were introduced in 1869 in Bombay circle.

The quality of the seals printed on Bombay stamp papers are far superior to the ones printed on stamp papers used in Calcutta.

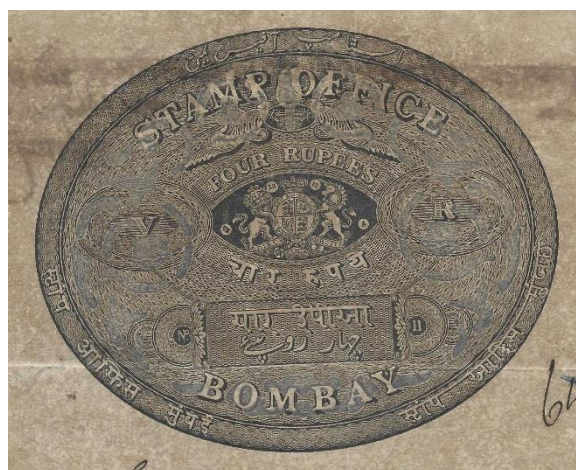
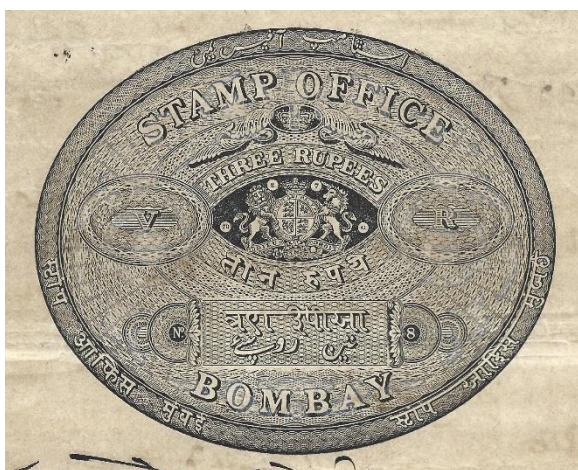
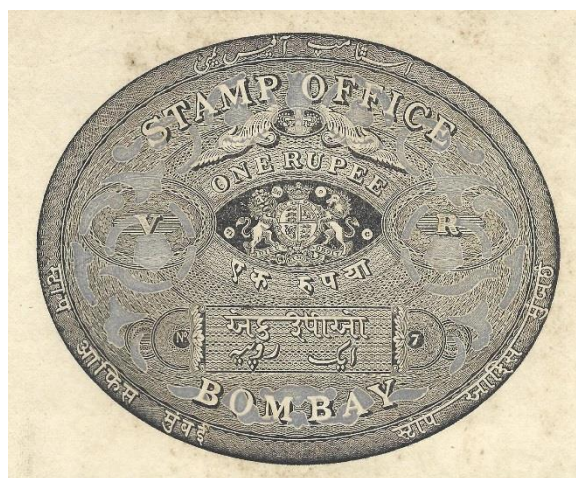
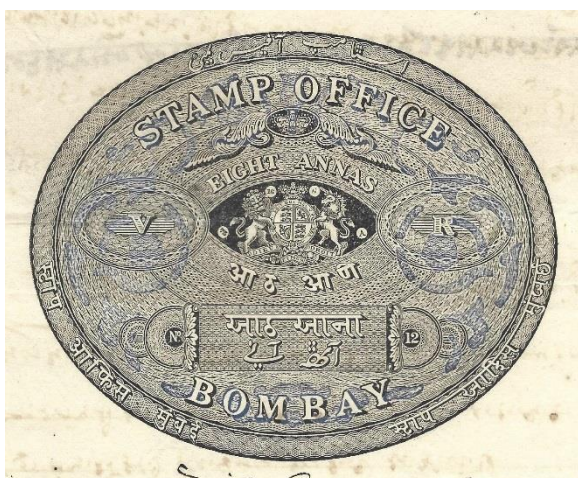
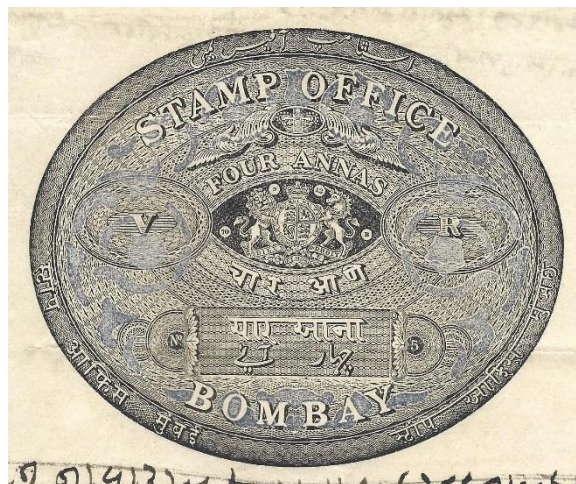
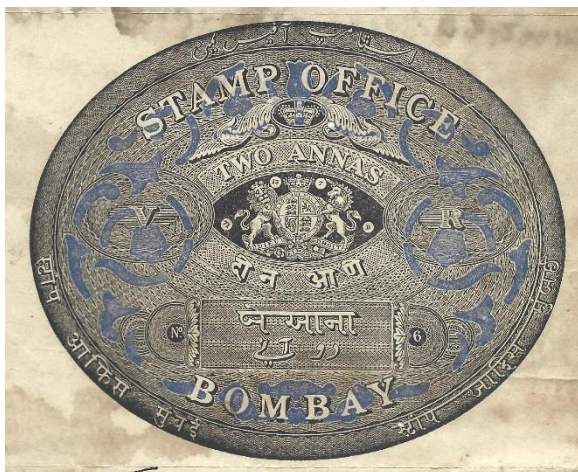
A serial number in alphanumeric format as “A123456” is printed on the back of the Congreve stamp papers used in Bombay circle.

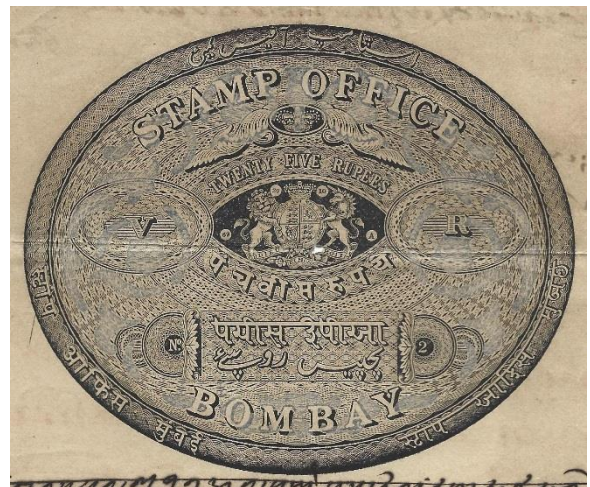
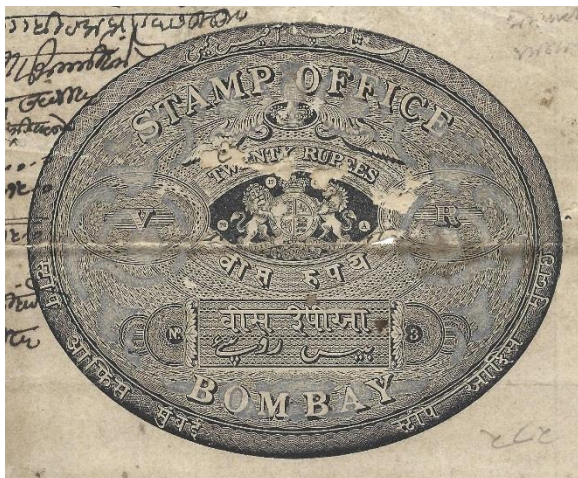
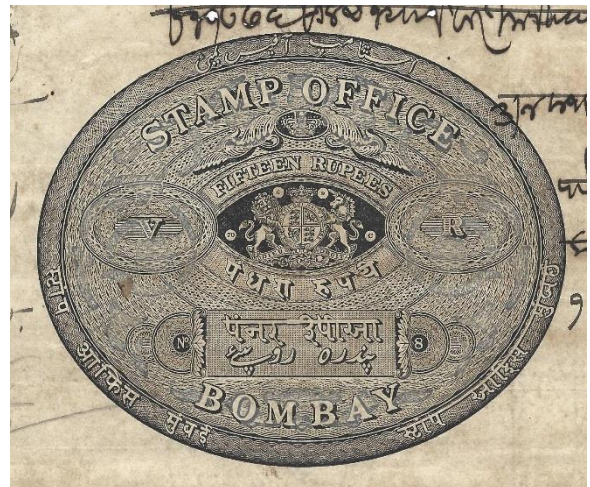
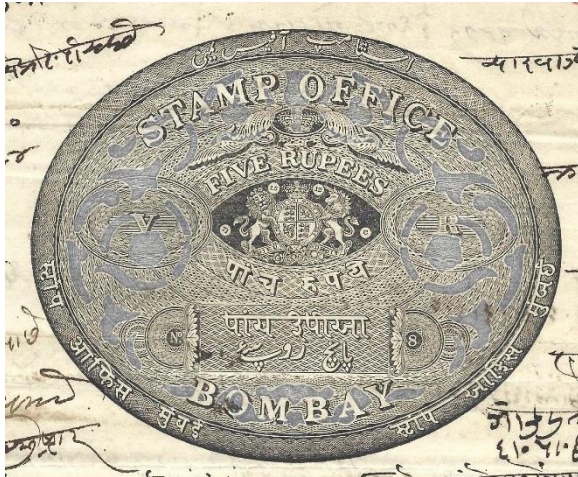




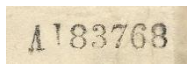
Type	Type 19
Stamp Office	Bombay
Size	114 mm x 97 mm
Color	Grey & Blue
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A large size oval design with an outer border • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • Words “STAMP OFFICE” at the top in English & “BOMBAY” at the bottom • A 5 mm outer border is added around the oval with text as “Stamp Office Mumbai” in Urdu on top, in Marathi on left & in Gujarati on right added • In the Coat of Arms area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Marathi & Gujarati, Urdu
Years Printed	1869 – 1873
Information	<p>This being a stamp paper from Bombay circle, a serial number in alphanumeric format as “A123456” is printed on the back of the stamp paper.</p> <p>E268080</p>

Bombay-Blue		Denominations	Type 19
Denomination	Confirmed		
1 Anna			
2 Annas	Yes		
4 Annas	Yes		
6 Annas			
8 Annas	Yes		
12 Annas			
1 Rupee	Yes		
2 Rupees			
3 Rupees	Yes		
4 Rupees	Yes		
5 Rupees	Yes		
6 Rupees			
7 Rupees	Yes		
8 Rupees			
9 Rupees			
10 Rupees	Yes		
11 Rupees			
12 Rupees			
13 Rupees			
14 Rupees			
15 Rupees	Yes		
20 Rupees	Yes		
25 Rupees	Yes		

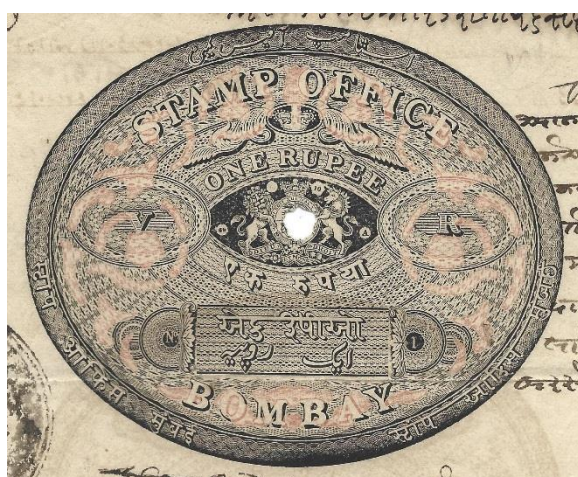
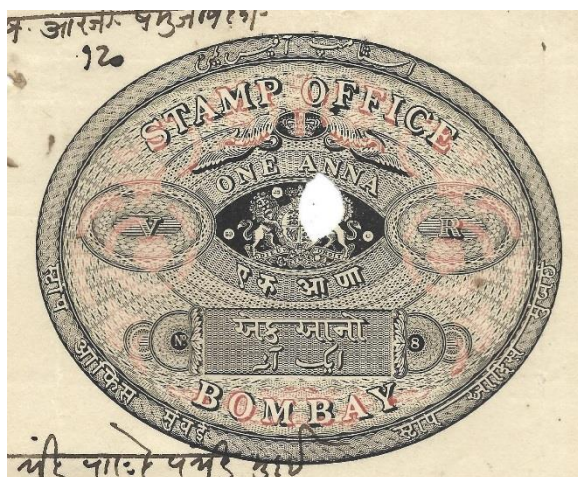






Type	Type 16
Stamp Office	Bombay
Size	114 mm x 97 mm
Color	Grey & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 19, but in red color • A large size oval design with an outer border • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • Words “STAMP OFFICE” at the top in English & “BOMBAY” at the bottom • A 5 mm outer border is added around the oval with text as “Stamp Office Mumbai” in Urdu on top, in Marathi on left & in Gujarati on right added • In the Coat of Arms area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Marathi & Gujarati, Urdu
Years Printed	1869 – 1870
Information	<p>This being a stamp paper from Bombay circle, a serial number in alphanumeric format as “A123456” is printed on the back of the stamp paper.</p> 

Bombay-Red	Denominations	Type 16
Denomination	Confirmed	
1 Anna	Yes	
2 Annas		
4 Annas	Yes	
6 Annas		
8 Annas		
12 Annas		
1 Rupee	Yes	
1 Rupee 8 Annas		
2 Rupees		
2 Rupees 8 Annas		
3 Rupees		
3 Rupees 8 Annas	Yes	
4 Rupees		
4 Rupees 8 Annas		
5 Rupees		
5 Rupees 8 Annas		
6 Rupees		
6 Rupees 8 Annas		
7 Rupees		
7 Rupees 8 Annas		
8 Rupees		
8 Rupees 8 Annas		
9 Rupees		
9 Rupees 8 Annas		
10 Rupees	Yes	
11 Rupees		
12 Rupees	Yes	
13 Rupees		
14 Rupees	Yes	
15 Rupees		
20 Rupees		
25 Rupees		

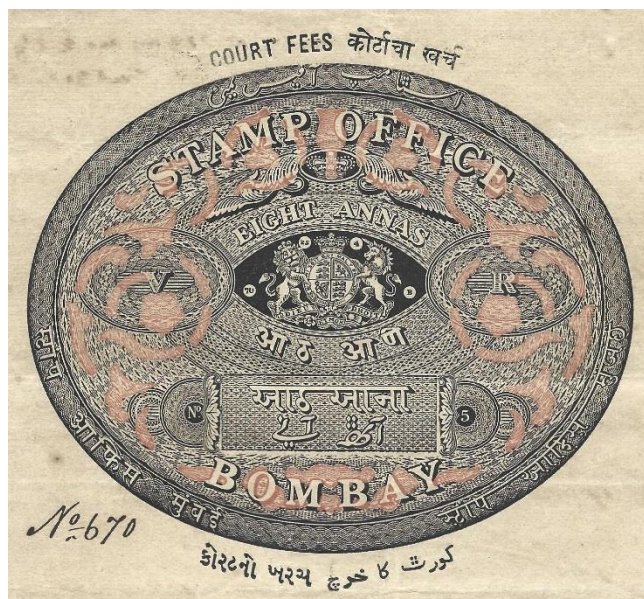


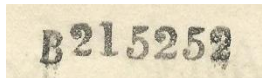


Bombay-Red-Outside the Main Design the Words COURT FEES are Added

Information

Type 17



Type	Type 17
Stamp Office	Bombay
Size	114 mm x 97 mm
Color	Black & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 16, but outside the main design the words COURT FEES are added • A large size oval design with an outer border • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • Words “STAMP OFFICE” at the top in English & “BOMBAY” at the bottom • A 5 mm outer border is added around the oval with text as “Stamp Office Mumbai” in Urdu on top, in Marathi on left & in Gujarati on right added • Outside the main design, the words “COURT FEES” are added in English & Marathi at the top and in Gujarati & Urdu at the bottom • In the Coat of Arms area places for 4 removable slugs were added for date in Year, Day & Month format & one alphabet e.g. A, B, C, D, etc. • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • Denomination written in English, Marathi & Gujarati, Urdu
Years Printed	1869 – 1872
Information	<p>This being a stamp paper from Bombay circle, a serial number in alphanumeric format as “A123456” is printed on the back of the stamp paper.</p> 

**Bombay-Red-Outside the Main Design the
Words COURT FEES are Added**

Denominations

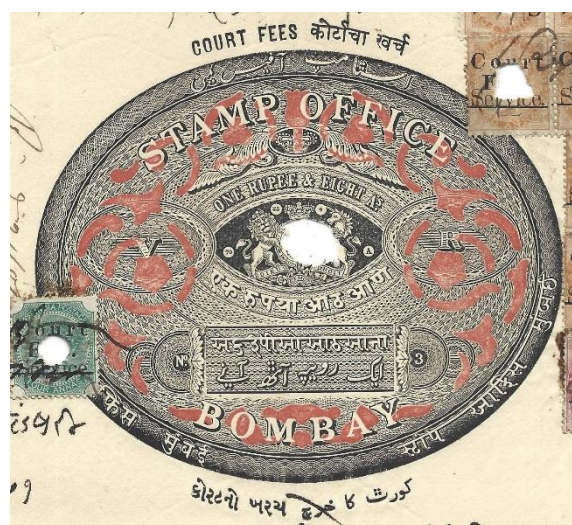
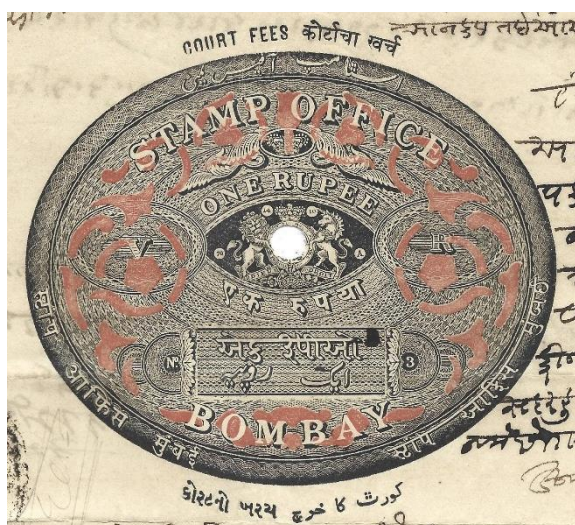
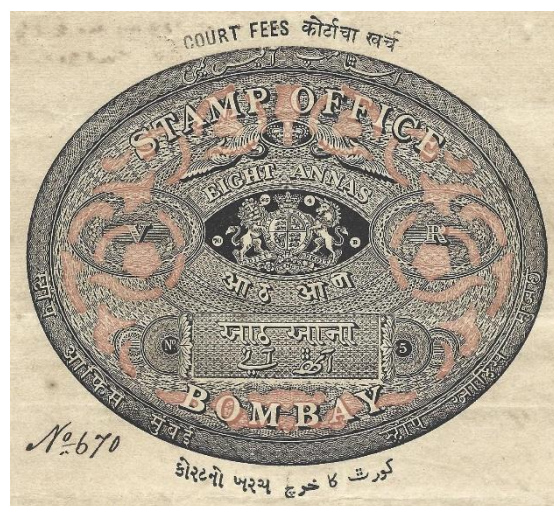
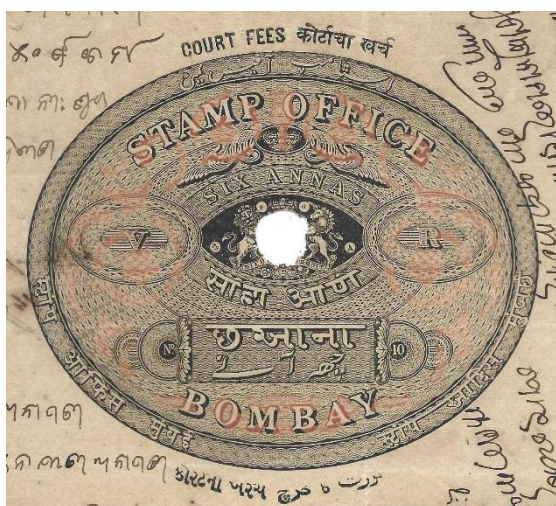
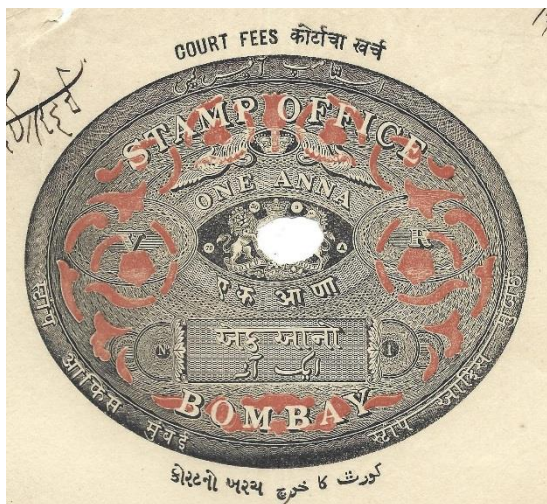
Type 17

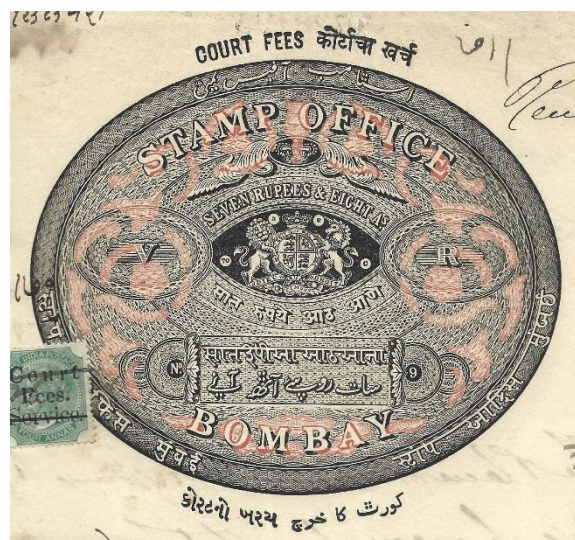
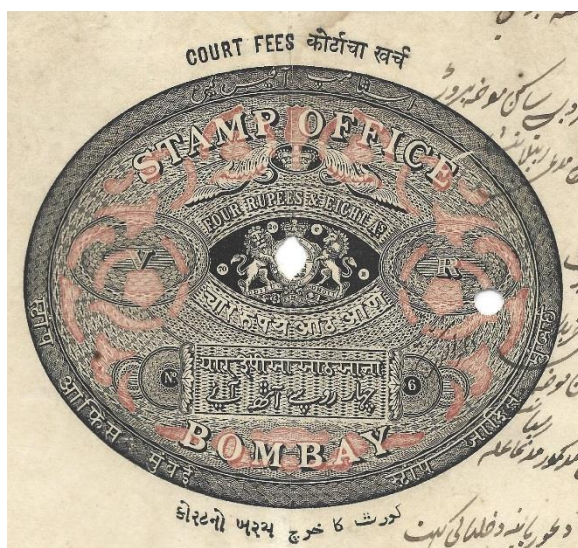
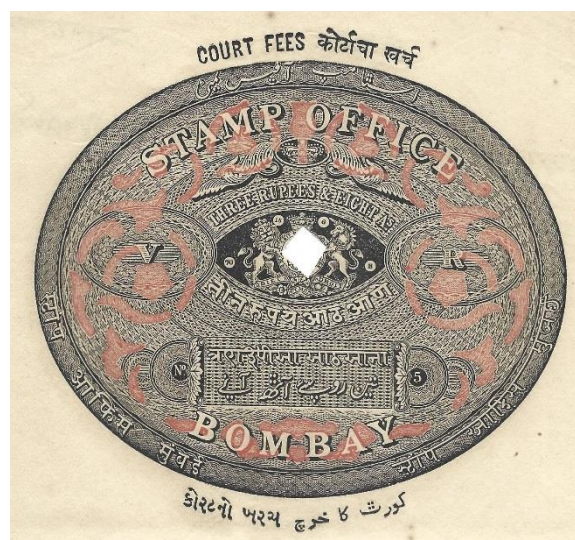
Denomination	Confirmed
1 Anna	Yes
2 Annas	
4 Annas	Yes
6 Annas	Yes
8 Annas	Yes
12 Annas	
1 Rupee	Yes
1 Rupee 8 Annas	Yes
2 Rupees	Yes
2 Rupees 8 Annas	Yes
3 Rupees	Yes
3 Rupees 8 Annas	Yes
4 Rupees	
4 Rupees 8 Annas	Yes
5 Rupees	
5 Rupees 8 Annas	
6 Rupees	
6 Rupees 8 Annas	
7 Rupees	
7 Rupees 8 Annas	Yes
8 Rupees	
8 Rupees 8 Annas	
9 Rupees	Yes
9 Rupees 8 Annas	
10 Rupees	Yes
10 Rupees 8 Annas	Yes
11 Rupees	
12 Rupees	Yes
12 Rupees 8 Annas	
13 Rupees	
13 Rupees 8 Annas	Yes
14 Rupees	
14 Rupees 8 Annas	
15 Rupees	Image
16 Rupees	
17 Rupees	
18 Rupees	
19 Rupees	
20 Rupees	
21 Rupees	
22 Rupees	Yes
23 Rupees	
24 Rupees	
25 Rupees	

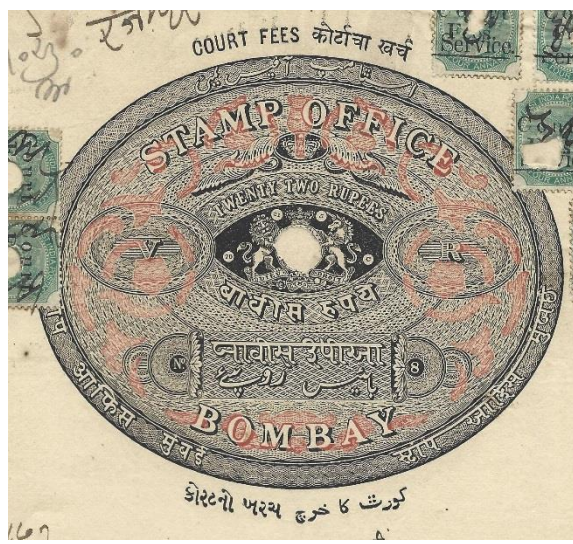
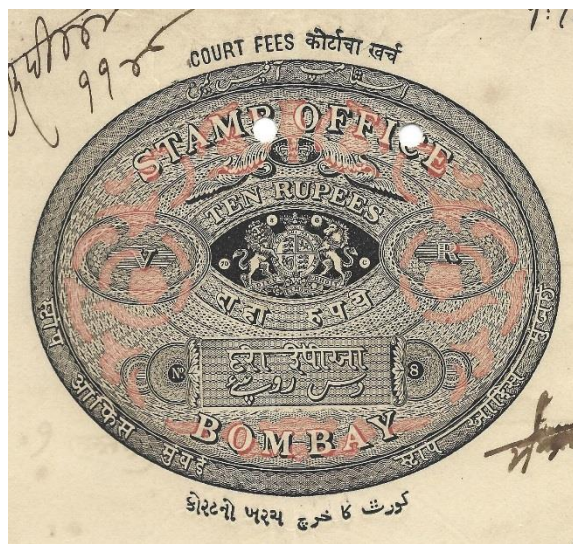
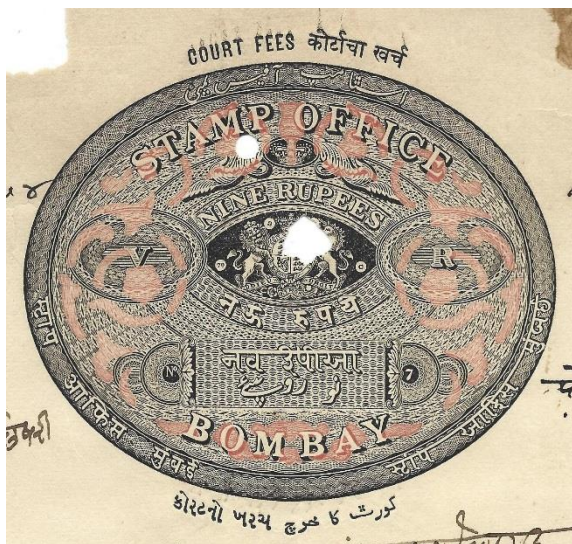
Bombay-Red-Outside the Main Design the Words COURT FEES are Added

Examples

Type 17







Madras

4

In Madras stamp duty was first introduced in 1808 on legal proceedings and then in 1816 extended to bonds, deeds, leases, mortgages, bills of exchange and payment receipts.

Initially albino seals were used on documents to collect the stamp duty. The albino seals were not easily visible to the eye, creating many practical issues.

Pre-printed stamped papers on watermarked paper printed on Congreve machines were introduced in 1867 in Madras circle.

All the stamp papers used in Madras circle have an additional Treasury Mark also printed using Congreve machines.





Type	Type 21
Stamp Office	Madras
Size	86 mm x 65 mm
Color	Black & Blue
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A small size oval design • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1867 – 1873
Information	<p>These stamp papers always have an additional</p> <ul style="list-style-type: none"> • Treasury Mark P of Stamp Office Madras in Black & Date in Red or • Treasury Mark Q of Stamp Office Madras in Black & Date in Red or • Treasury Mark R of Stamp Office Madras in Black & Date in Red



Treasury Mark P



Treasury Mark Q



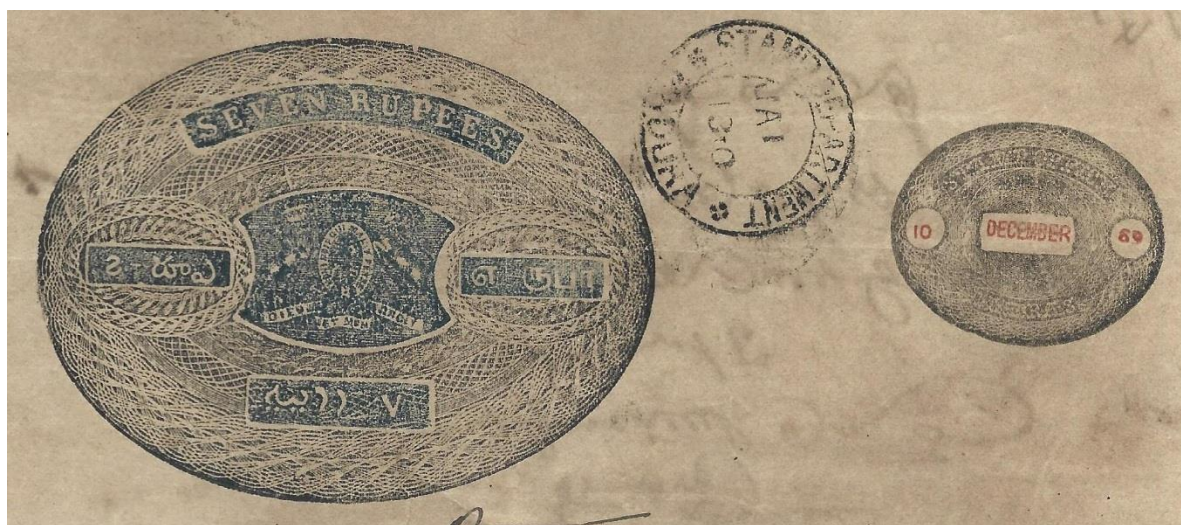
Treasury Mark R

Madras-Small Oval-Blue	Denominations	Type 21
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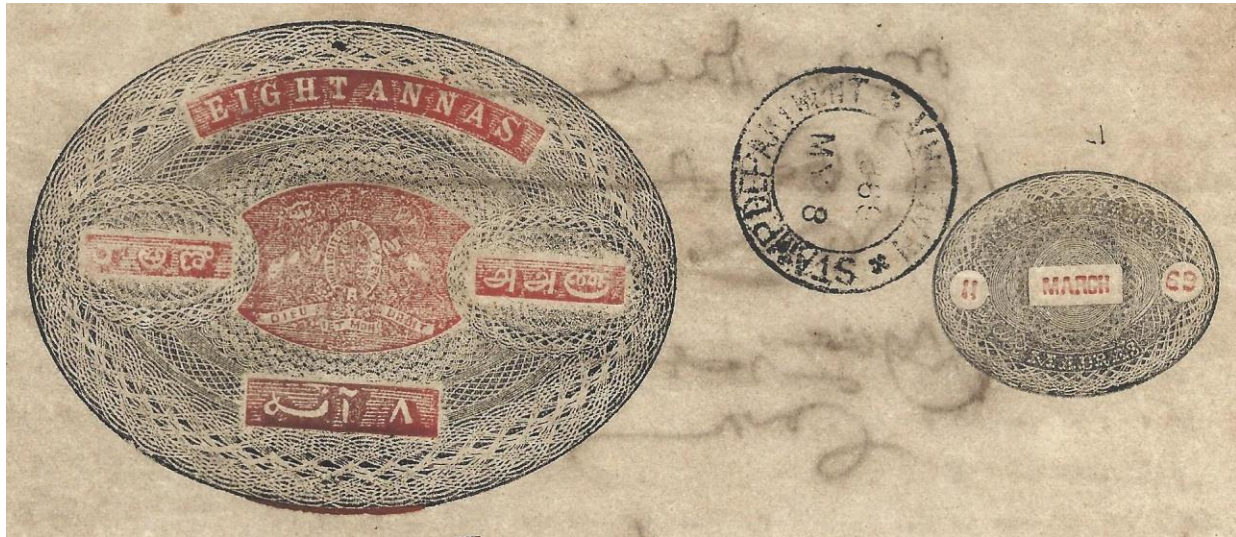
Denomination	Confirmed
1 Anna	Yes
2 Annas	Image
4 Annas	Yes
8 Annas	Yes
12 Annas	
1 Rupee	Yes
2 Rupees	Yes
3 Rupees	Yes
4 Rupees	
5 Rupees	
6 Rupees	Yes
7 Rupees	Yes
7 Rupees 8 Annas	Yes
8 Rupees	Yes
9 Rupees	
10 Rupees	
15 Rupees	
20 Rupees	
30 Rupees	
40 Rupees	Yes
50 Rupees	
60 Rupees	Yes











Type	Type 21A
Stamp Office	Madras
Size	86 mm x 65 mm
Color	Black & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 21, but in red color • A small size oval design • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1867 – 1870
Information	These stamp papers always have an additional Treasury Mark P of Stamp Office Madras in Black & Date in Red

Madras-Small Oval-Red	Denominations	Type 21A
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Denomination	Confirmed
1 Anna	
2 Annas	Yes
4 Annas	Image
8 Annas	Yes
12 Annas	
1 Rupee	Yes
2 Rupees	
3 Rupees	
4 Rupees	Yes
5 Rupees	
6 Rupees	
7 Rupees	
7 Rupees 8 Annas	
8 Rupees	Yes
9 Rupees	
10 Rupees	Yes
15 Rupees	Yes
20 Rupees	
30 Rupees	
36 Rupees	Image
40 Rupees	
50 Rupees	
60 Rupees	







Type	Type 22
Stamp Office	Madras
Size	95 mm x 73 mm
Color	Black & Blue
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A small size oval design with an outer border • An outer band with the crown at the top, "V" on left hand side, "R" on the right hand side & the word "MADRAS" at the bottom • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Numerical & spelled denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1870 – 1874
Information	<p>These stamp papers always have an additional</p> <ul style="list-style-type: none"> • Treasury Mark P of Stamp Office Madras in Black & Date in Red or • Treasury Mark Q of Stamp Office Madras in Black & Date in Red or • Treasury Mark R of Stamp Office Madras in Black & Date in Red

This design was used for Anna Denominations only.

Madras-Small Oval-Outer Band-Blue	Denominations	Type 22
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Denomination	Confirmed
1 Anna	Yes
2 Annas	Yes
4 Annas	Yes
8 Annas	Yes
12 Annas	





2 Annas with Treasury Mark P



2 Annas with Treasury Mark Q

Note: The font of English numerical 2 is different



2 Annas with Treasury Mark R



Type	Type 23
Stamp Office	Madras
Size	95 mm x 73 mm
Color	Black & Red
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 22, but in red color • A small size oval design with an outer border • An outer band with the crown at the top, "V" on left hand side, "R" on the right hand side & the word "MADRAS" at the bottom • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Numerical & spelled denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1870 – 1874
Information	These stamp papers always have an additional Treasury Mark Q of Stamp Office Madras in Black & Date in Red

This design was used for Anna Denominations only.

Madras-Small Oval-Outer Band-Red	Denominations	Type 23
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Denomination	Confirmed
1 Anna	
2 Annas	
4 Annas	Yes
8 Annas	
12 Annas	



**Madras-Small Oval-Outer Band-Red
Court Fee**

Information

Type 23A



Type	Type 23A
Stamp Office	Madras
Size	95 mm x 73 mm
Color	Black & Red
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 23, but with words "COURT FEE" added on the Top • A small size oval design with an outer border • An outer band with the words "COURT FEE" at the top, "V" on left hand side, "R" on the right hand side & the word "MADRAS" at the bottom • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Numerical & spelled denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1870 – 1874
Information	These stamp papers always have an additional Treasury Mark Q of Stamp Office Madras in Black & Date in Red
This design was used for Anna Denominations only.	

Madras-Small Oval-Outer Band-Red Court Fee	Denominations	Type 23A
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Denomination	Confirmed
8 Annas	Yes



Note: All the fonts used for denomination on this seal are little different than the previous one

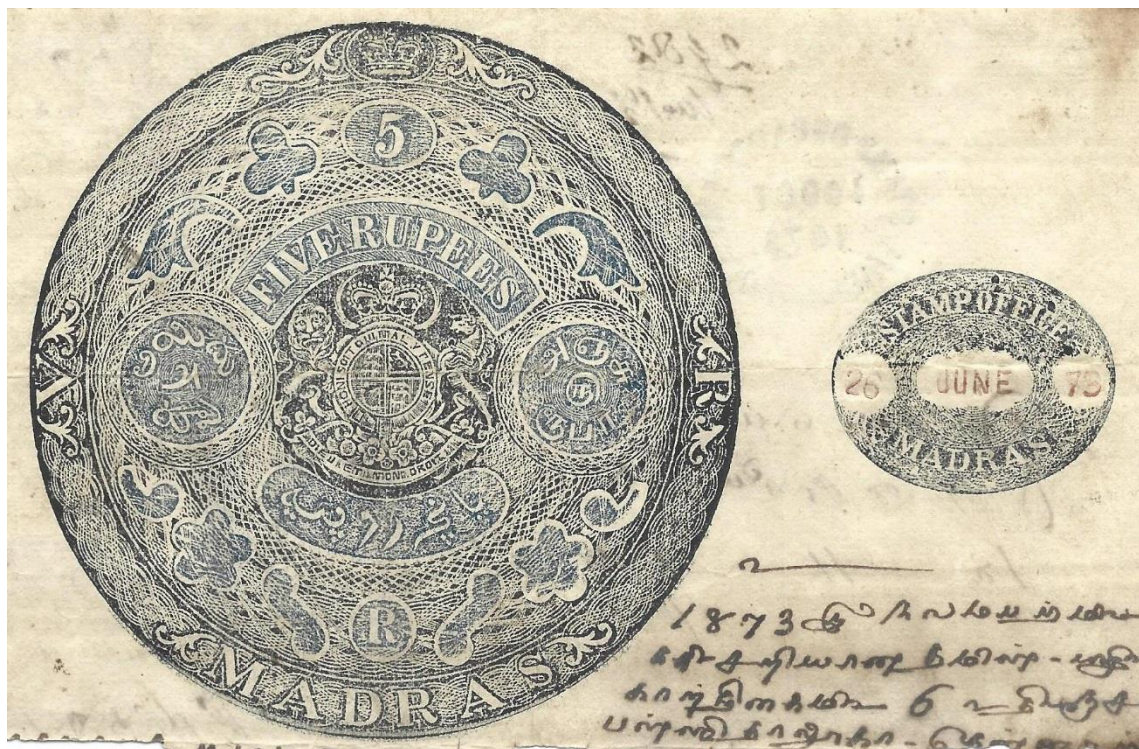


Type	Type 24
Stamp Office	Madras
Size	Circle with 95 mm diameter
Color	Black & Blue
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A large circular design with an outer border • An outer border with the crown at the top, "V" on left hand side, "R" on the right hand side & the word "MADRAS" at the bottom • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Numerical & spelled denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1870 – 1875
Information	These stamp papers always have an additional Treasury Mark R of Stamp Office Madras in Black & Date in Red
This design was used for Rupee Denominations only.	

Denomination	Confirmed
1 Rupee	Yes
1 Rupee 8 Annas	Yes
2 Rupees	Yes
3 Rupees	Yes
4 Rupees	
5 Rupees	Yes
6 Rupees	
7 Rupees	
8 Rupees	Yes
9 Rupees	
10 Rupees	Yes
15 Rupees	Yes











Type	Type 24A
Stamp Office	Madras
Size	Circle with 95 mm diameter
Color	Black & Red
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 24, but in red color • A large circular design with an outer border • An outer border with the crown at the top, "V" on left hand side, "R" on the right hand side & the word "MADRAS" at the bottom • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • Imperial Coat of Arms with 1 Lion & 1 Horse in the center • Numerical & spelled denomination in English at the top, Urdu at the bottom, Telegu on the left & Tamil on the right
Years Printed	1870 – 1875
Information	These stamp papers always have an additional Treasury Mark R of Stamp Office Madras in Black & Date in Red
This design was used for Rupee Denominations only.	

Madras-Large Circle-Red	Denominations	Type 24A
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Denomination	Confirmed
1 Rupee	Yes
2 Rupees	
3 Rupees	
4 Rupees	
5 Rupees	
6 Rupees	
7 Rupees	
8 Rupees	
9 Rupees	
10 Rupees	



Punjab

5

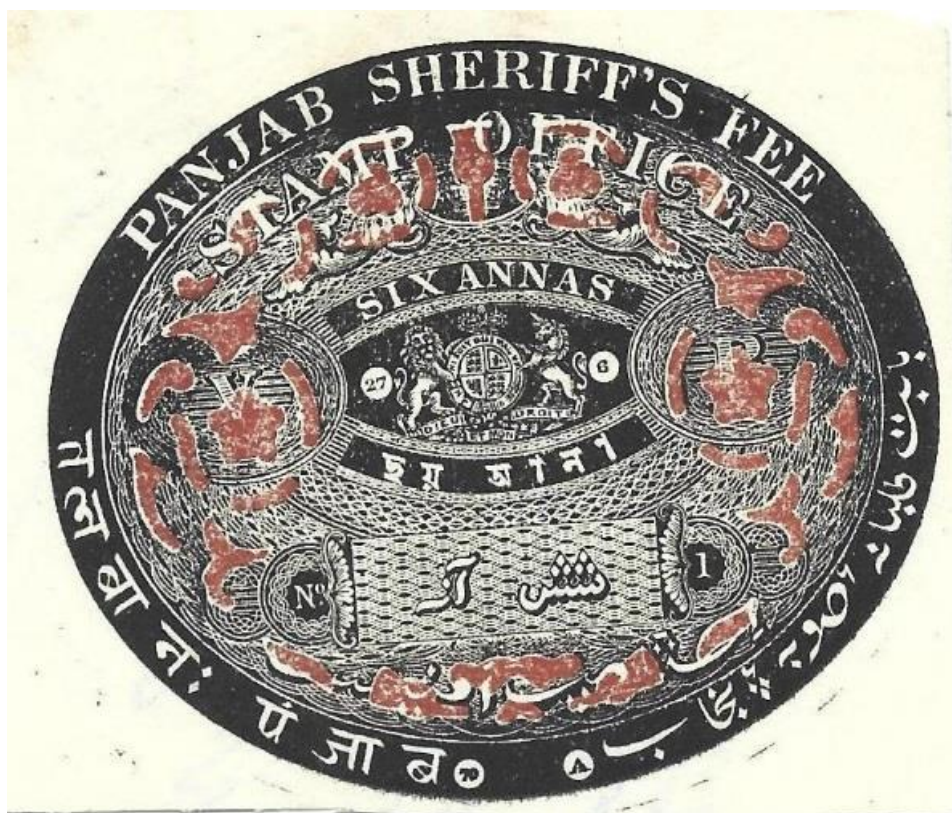
Very little is known about the Congreve stamp papers used to pay Sheriff's Fee in the province of Punjab.

Type 20A stamp papers where the word "PUNJAB" is inked out may be used in other areas.

The earliest seen examples have the year 1870 on them and the latest one has the year 1873.

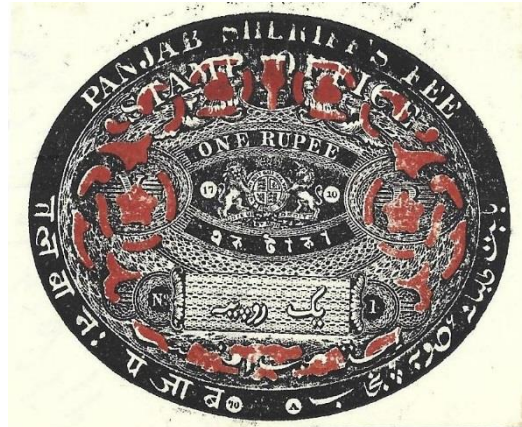
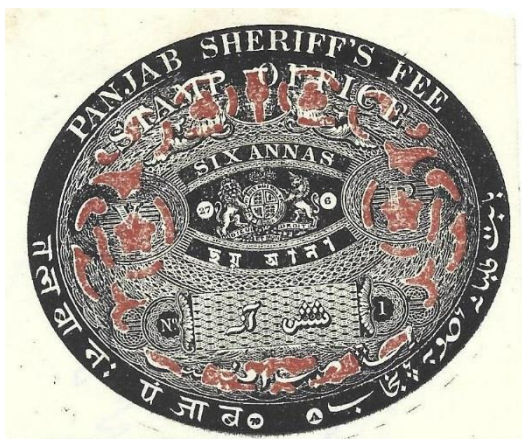
The printing plates to print the Congreve stamp papers on Congreve machines were prepared in England and sent to India.





Type	Type 20
Stamp Office	Punjab
Size	64 mm x 54 mm
Color	Black & Red
Watermark	W1: Text "INDIA STAMP OFFICE INDIA" and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • A small size oval design with an outer border • An outer ring with text as "Punjab Sheriff's Fee" in English on top, in Hindi on left & in Urdu on right • Inscribed VR i.e. Victoria "Regina" i.e. Latin for Queen Victoria • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • In the Coat of Arms area & in outer ring places for 4 removable slugs were added for date in Day, Month and Year & one alphabet e.g. A, B, C, D, etc. • Denomination written in English, Bengali & Urdu • Words "STAMP OFFICE" at the top in English & at the bottom in Urdu
Years Printed	1870 - 1873
Information	

Punjab Sheriff's Fee		Denominations	Type 20
Denomination	Confirmed		
2 Annas	Yes		
4 Annas	Yes		
6 Annas	Yes		
8 Annas	Yes		
12 Annas	Yes		
1 Rupee	Yes		
1 Rupee 4 Annas			
1 Rupee 8 Annas			
3 Rupees			





Type	Type 20A
Stamp Office	Punjab
Size	64 mm x 54 mm
Color	Black & Red
Watermark	W1: Text “INDIA STAMP OFFICE INDIA” and imperial coat of arms in oval shape enclosed in a wavy line boundary
Design Details	<ul style="list-style-type: none"> • Similar to Type 20, but with the word “PUNJAB” inked out in all three languages • A small size oval design with an outer border • An outer ring with text as “Punjab Sheriff's Fee” in English on top, in Hindi on left & in Urdu on right • Inscribed VR i.e. Victoria “Regina” i.e. Latin for Queen Victoria • V is inscribed on left & R is inscribed on the right • Imperial Coat of Arms with 1 Lion & 1 Horse • Plate number is inscribed • In the Coat of Arms area & in outer ring, places for 4 removable slugs were added for date in Day, Month and Year & one alphabet e.g. A, B, C, D, etc. • Denomination written in English, Bengali & Urdu • Words “STAMP OFFICE” at the top in English & at the bottom in Urdu
Years Printed	1870 - 1873
Information	

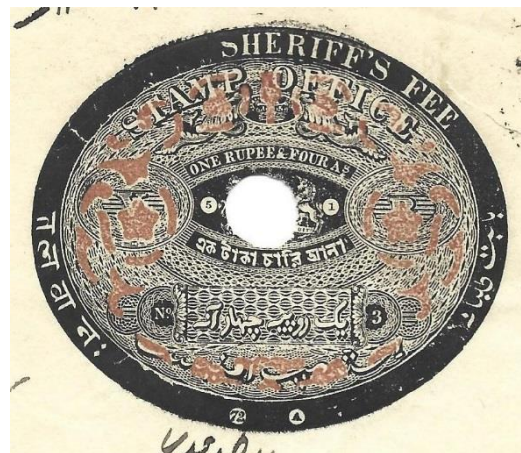
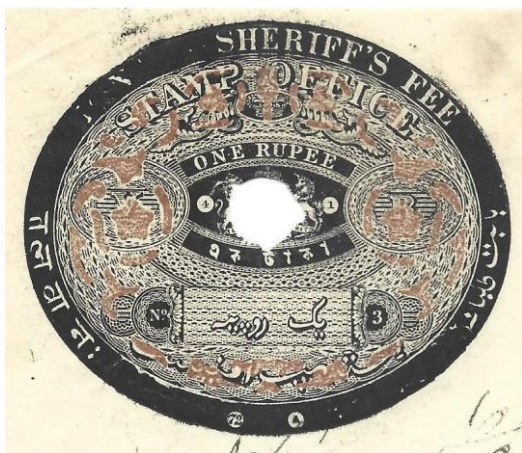
Sheriff's Fee With the Word "PUNJAB" Inked Out	Denominations	Type 20A
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Denomination	Confirmed
2 Annas	
4 Annas	Yes
6 Annas	
8 Annas	Yes
12 Annas	
1 Rupee	Yes
1 Rupee 4 Annas	Yes
1 Rupee 8 Annas	Image
3 Rupees	Image

**Sheriff's Fee With the Word
"PUNJAB" Inked Out**

Examples

Type 20A



Watermark Code	Description of Watermark	Watermark
W1	Text “INDIA STAMP OFFICE INDIA” and royal coat of arms in oval shape enclosed in a wavy line boundary	
W2	Text “STAMP OFFICE” and royal coat of arms in oval shape enclosed in a wavy line boundary	

1. Catalog of Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2021 by Anil R. Bohora
Pages 248
Book Size: A4 (280x209 mm²) Color Pages. Printed on Art Paper.
Content: Exclusively focused on Stamp Papers used in British India

2. Catalog of Engraved Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2024 by Anil R. Bohora
50 Color Pages
Book Size: A4 (280x209 mm²) PDF Format

3. Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues : Volume 1 : Part-2
Authors: S M Blatt, A M Mollah & D Heppell
Published in 2004 by A M Mollah
Pages 261 - 532
Book Size: A4 (280x209 mm²) Hard Cover
Content: Information about Stamp Papers of British India & Independent India

4. The Court Fee and Revenue Stamps of the Princely States of India: An Encyclopedia and Reference Manual: Volume II: The Stamped Papers: Including Second Adhesive Stamp Supplement
Authors: Adolph Koeppel & Raymond D. Manners (Research in India: Abdul Martin Mollah)
Published in 1989
Publisher: The Fiscal Philatelic Foundation, Inc.
155 First Street, Mineola 11501 New York, USA
ISBN: 0-9613773-2-1
Pages: xxiv + 331
Content: Includes detailed information about Stamp Papers issued by Princely States